

Minutes of a Meeting of the Board held at Crowle Community Hub, Crowle and via MS Teams on Tuesday, 25th June 2024, commencing at 10.00 a.m.

| <u>Elected Members</u> | | <u>Nominated by North Lincolnshire Council</u> | | |
|------------------------|--------|--|--|-----------------------|
| * | Messrs | J. Coggon (Chairman) | * | Mr I. Bint |
| * | | P. Cornish (Vice-Chairman) | * | Cllr Mrs J.S. Kennedy |
| * | | R.J. Adam | | Cllr T. Mitchell |
| * | | J.H.T. Bramhill | * | Mr M.D. Pilkington |
| * | | T. Dickinson | | Cllr Mrs J. Reed |
| * | | J. Fretwell | | Cllr D. Robinson |
| * | | M.A. Harris | * | Cllr D.J. Rose |
| * | | R. Mason | Four vacancies | |
| * | | M. Wagstaff | | |
| * | | M.T. Smith | | |
| | | Two vacancies | <u>Nominated by Bassetlaw District Council</u> | |
| | | | * | Cllr Mrs H. Brand |
| | | | *v | Cllr Mrs J.M. Sanger |

* *Present*

v *Joined via MS Teams*

| | | |
|---|----------|--|
| * | Mr | A. McGill (Chief Executive) |
| * | Dr | D. Hickman (Executive Officer) |
| * | Messrs | R. Brown (Senior Engineer) |
| * | | A. Malin (Senior Operations Manager) |
| * | | G. Sutton (Operations Manager) |
| * | | J. Boden (Civils Project Engineer) |
| * | | D. Robinson (Internal Auditor, TIAA) |
| * | Mesdames | N. Hind (Finance Manager) |
| * | | C.B. Davies (Corporate Services Manager) |

* *In attendance*

1. APOLOGIES

Apologies for absence were received from Messrs J. Fretwell and R. Mason and Councillors T. Mitchell, D. Robinson and Mrs J. Reed.

2. DECLARATIONS OF INTEREST

None.

3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

4. BOARD MINUTES

RESOLVED

That the minutes of the meeting held on 19th March 2024 be confirmed as a correct record.

5. MATTERS ARISING

5:1 Minute 5:5, Page 768 - Matters Arising

Members asked for an update on the planning applications near to Althorpe Pumping Station.

RESOLVED

That a full report on the planning applications near Althorpe Pumping Station be given at the next meeting.

5:2 Minute 16:1, Page 778 - Mink

Mr M.A. Harris commented that Nottinghamshire Wildlife Trust had recently installed a mink trap on his land.

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5:3 Minute 18:3, Page 781 - Planning Applications

Mr M.D. Pilkington queried progress on removal of the caravan blocking access to Gunthorpe Relief Drain as it and the land were vacant and for sale.

RESOLVED

That the Operations Manager investigate and update at a later meeting.

6. CONSORTIUM COMMITTEE

The minutes of a Consortium Committee meeting held on 15th May 2024 were circulated for members' approval.

RESOLVED

- (a) That the attached minutes of the Consortium Committee meeting held on 15th May 2024 be approved.
- (b) That the Board continue with the current delegated authority in line with the Planning and Byelaw Policy and Advice Note 01.

7. JOINT NEGOTIATING COMMITTEE

The attached minutes of a Joint Negotiating Committee meeting held on 15th May 2024 were circulated for members' approval.

RESOLVED

That the minutes of the Joint Negotiating Committee meeting held on 15th May 2024 and the Terms and Conditions Booklet be approved.

8. FINANCE AND PLANT COMMITTEE

The attached minutes of a Finance and Plant Committee meeting held on 4th June 2024 were circulated for members' approval. The five-year plan would be discussed under agenda item 13.

RESOLVED

That the minutes of the Finance and Plant Committee meeting held on 4th June 2024 be approved and the following recommendations be adopted by the Board:

- (a) That the Board rate for replacement of the New Holland Tractor (FY63LXA) in 2025/26.
- (b) That the wheeled excavator remain in the planned replacement programme for 2026/27.
- (c) That the estimates contain like for like replacement of the Spearhead Twiga in 2028/29.

9. HEALTH, SAFETY AND WELFARE

The Senior Operations Manager reported that there had been no changes to legislation since the last meeting.

There had been four incidents across the Consortium since the last meeting, none of which were in the Isle of Axholme area.

The annual review of Coshh assessments was underway, no issues or concerns had been identified.

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10. OPERATIONS REPORT

The Senior Operations Manager reported that work on the planned 2023/24 Winter Works Programme was largely complete with four schemes delayed; Haldenby Drain and Brunyee Drain due to existing badger setts, Blackdyke Drain due to access issues and Bawtry Bridge West Drain due to ground conditions. These schemes along with culverting of 12m on Steelgoose/Folly Drain would be carried forward to the 2024/25 programme. Additional repair works had been undertaken on four watercourses to repair slips and toe boards following the adverse weather.

Work had commenced on the 2024/25 Winter Works Programme which totalled 23,934m. Desilting had been completed on Warping Drain at Derrythorpe and Rushcarr Drain at Trentside. Reforming on Narrow Lane Drain at Adlingfleet was 60% complete, with reforming and tree and bushing work 50% complete on Stockwith Village Relief Drain. The programme had been increased with two of the excavators reforming and the third excavator desilting. Work on an additional six watercourses, which included culvert cleansing, headwall repair, weedscreen replacement and tree removal would also be included in the programme.

Preparations for the Summer Maintenance period were underway and Officers were monitoring weed growth on Strategic Ordinary Watercourses; early cuts would be undertaken as required following consultation with the Boards' Environmental Officer.

The following construction work had been completed:

- (a) Blackdyke Drain - Installation of new weedscreen.
- (b) Wrays Drain, Crowle - Installation of french drains.
- (c) Wrays Drain, Crowle - Desilting of riparian drains.
- (d) Three Bridges Pumping Station - Installation of new weedscreen.

Officers confirmed that the desilting work on riparian watercourses near to Wrays Drain, Crowle was related to the scheme. Contractors had pumped water into the riparian drains as part of their work which had caused them to become full of silt, so the Board's operatives had cleared this.

Pump run hours were presented for information.

Delivery of the new Komatsu excavator was expected at the end of June 2024.

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11. ASSET RENEWAL AND REFURBISHMENT PROJECTS

The Civils Project Engineer reported on the following:

11:1 Environmental Projects - Mink Control and Barn Owl boxes

Officers recommended the Board transfer the unspent 2023/2024 budgets to the 2024/25 budgets.

RESOLVED

- (a) That the Board transfer £3,000 from AX23601 to AX24601 for mink control.
- (b) That the Board transfer £1,340.64 from AX23600 to AX24600 for barn owl boxes.

11:2 Asset Renewals (AX24451)

Officers recommended transfer of the unspent 2023/24 budget to the 2024/25 financial year.

RESOLVED

That the Board transfer £3,866.32 from AX23451 to AX24451 for asset renewals.

11:3 Derrythorpe Pumping Station - Replacement weedscreen (AX23306)

There was an overspend on the project, to cover this and costs to completion, Officers recommended transfer of the residual balances from Common Carrs Pumping Station Refurbishment (AX20307) and the Telemetry project (AX20303).

RESOLVED

- (a) That the Board transfer £6,004.58 from AX20307 to AX23306.
- (b) That the Board transfer £2,022.99 from AX20303 to AX23306.

11:4 Drain Investigations (AX24801)

Officers recommended transfer of the unspent 2023/24 Drain Investigations budget totalling £8,841.44 to the 2024/25 financial year.

RESOLVED

That the Board transfer £8,841.44 from AX23801 to AX24801 for drain investigations.

11:5 South Street Pumping Station Refurbishment (AX16014)

Tenders were being prepared for the replacement weir structure in Ferry Drain, upstream of the pumping station, and a quote was being sought for design calculations relating to the structure.

It was recommended that the Board grant delegated authority to the Chairman and Chief Executive to award a contract for the replacement weir following receipt and adjudication of tenders.

Costs to date were £814,541 against the approved overall budget of £891,000.

RESOLVED

That delegated authority be given to the Chairman and Chief Executive to award the contract for a replacement weir in Ferry Drain as part of South Street Pumping Station Refurbishment.

11:6 Pumping Station Emergency Repairs (AX24302)

(a) Budget Transfers

The 2023/2024 Pumping Station emergency repairs budget was £12,068.22 underspent. Officers recommended the transfer of this amount to the 2024/25 budget.

RESOLVED

That the Board transfer £12,068.22 from AX23302 to AX24302 for emergency repairs at pumping stations.

(b) Kelfield Pumping Station

During April, the inside pump was showing a water ingress alarm, had subsequently tripped out and would no longer operate. North Lincs Engineering attended site to lift and remove the pump for inspection and upon examination, it was evident that a full overhaul was required. As the pump was installed in 2018, Officers contacted the manufacturer to discuss the issues with this and the outside pump which was showing signs of vibration and was noisy when operating. Following inspection, Bedford Pumps recommended that the outside pump be removed to check for any blockages, debris or evidence of cavitation following return of the internal pump. Bedford Pumps advised that although the external pump was still under warranty, it was unlikely that any works would be covered.

A quote of £35,349.22 for overhaul of the inside pump was received from Bedford Pumps, including collection. North Lincs Engineering had previously supplied a quote for £16,937.96. An order had therefore been placed with North Lincs Engineering and a date was awaited for re-install. Bedford Pumps Ltd would supervise the re-install which was likely to be at an additional cost. Final costs for both pumps would be reported to a future meeting.

It was noted that the internal pump was outside the five-year warranty. The Chairman was very disappointed at the reliability of the pumps and suggested that the Board withhold the installation supervision payment until satisfied that the pumps were operating properly. Mr M.A. Harris stated that pumps put in 50 years ago had been more reliable and stressed that the cheapest equipment was not always the best. He emphasised that the pumps at Owston Ferry had been installed in 1920 and were still running. In response to Mr M. Wagstaff, the Civils Project Engineer confirmed the cause of failure was moisture ingress through the seals. The Chief Executive stated that the pumps now supplied by Bedford Pumps were not lasting like they used to, and they were finding faults across the Consortium. It was noted that pumps supplied by Bedfords were installed at Rushcarr, Kelfield and Bewcarrs. Mr M.D. Pilkington suggested that Bedford Pumps should not be used in the future.

In response to Mr I. Bint, the Chief Executive confirmed that the whole-life cost was considered when adjudicating tenders. He stated that suppliers had not been asked to tender if there was a history of poor service or reliability of equipment.

Members were disappointed with the reliability of the equipment and stated that this should be taken into account when considering future pump replacements, in particular Wiseton.

RESOLVED

That Officers actions be approved.

(c) Cow Lane Pumping Station

Pump three was to be removed for investigation. A report would be made to a future meeting.

RECEIVED

(d) Costs to date

Pumping station emergency repair costs to date were £31,533.59 against the budget of £25,000.

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11:7 Southfield Pumping Station Refurbishment (AX18001)

The slab at the former diesel station at Southfield Pumping Station had been completed and a handrail installed. The pipework from the diesel outfall pipes had been brought above ground with custom sections of pipework to improve operational health and safety. The sumps had been left clear for maintenance but protected with a glass fibre grid, 6" Bauer connections and stop ends had been fitted to the pipes along with air venting valves. The auto-greaser had been refurbished and a kiosk to house it was due to be installed. Costs were £316,857 against the approved overall budget of £322,421.

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11:8 Drain Head Pumping Station

The replacement control panels had been built and would be installed on the 26th June 2024.

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11:9 Wrays Drain Relief Scheme - Crowle (AX21505)

Delays to the Godnow Road Improvement Scheme by North Lincolnshire Council had further delayed recommencement of the Wrays Drain Relief Scheme for the road closure and crossing of Godnow Road. The works required to cross Godnow Road would provide new surface water drainage outfalls for the highway and was a contribution in funding from North Lincolnshire Council. The delays had allowed Officers to mitigate the impact and arrange diversion of unrecorded low and high voltage electricity cables in the vicinity and work would restart on site in July to divert the cables and progress with the Godnow Road crossing.

There was a projected shortfall of £400,000 for full completion of the scheme. Additional FDGiA was being explored and discussions with North Lincolnshire Council (NLC) and Seven Trent Water (STW) were ongoing. A further request for Local Levy funding was also being considered. Should funding not be confirmed prior to completion of the road crossing, the remaining culvert from Godnow Road to Wray's Drain would not be installed. This would result in the

scheme's objectives not being met and a residual risk of flooding to 8-10 properties.

The Chairman reported that STW had accepted the joint RFCC bid with their commitment to the scheme of £165,000 and were now only paying £70,000, he stated that this was not acceptable and asked Officers to write to STW highlighting that this was not in the spirit of the partnership scheme. The Chairman reported that a £249,845 discharge fee from STW for additional flows from their new site had been received and he did not want to see this go to cover the overspends and their underfunding of the Crowle scheme. He emphasised that rates and special levies had only increased by 5% this year, the Board did not have the reserves to cover the overspend and would not have agreed to go ahead with the work had it known the cost at the time.

In response to members, the Civils Project Engineer stated that the road crossing under Godnow Road would need to be completed to allow connection under the road before the Board stopped work.

The Finance Manager confirmed that until the external funding was received the Board was taking funds from reserves, but highlighted that some funding had come in since the year end.

Mr I. Bint stated this was a once in 100 year scheme with massive impact for local residents. The scheme was already massively overspent and behind schedule which was not the Board's fault or NLC, things were being identified that were not on the plans and the overspend affected all parties. He stated that the partners needed to work together to find a way to complete the scheme rather than a way not to complete it.

The Chief Executive stated that the Board had previously put in hundreds of thousands of pounds to fund improvements to protect Crowle. There had been a considerable commitment by the Board and he did not think there was any doubt that it was committed to protecting properties. He suggested that as the scheme was being driven by NLC, who was the lead partner, he write and ask that the Council request the additional funding from STW detailing the costs to both the Board and NLC and the impact that the additional cost would have on services. He stated that if the Board had to put in the additional funds, the rate increase next year would be considerable or the Board would not be able to fulfil its commitment to other projects across the area. He suggested a joint approach by the Board and NLC to STW was where focus should be.

The Chief Executive reported that the Board had obtained £430,000 grant-in-aid towards the scheme in May which was the initial expected scheme cost and a further claim for the overspend was being submitted. The Finance Manager confirmed that initially the Board had made provision of £18,000 for the scheme to cover staff time, plant etc.

The Civils Project Engineer would confirm costs for the road crossing element.

It was recommended that STW discharge fees of £249,845 be transferred to Pumping Station reserves and not to cover the overspend on Wrays Drain.

RESOLVED

- (a) That the Chief Executive write to NLC for support with seeking the additional funds from STW.
- (b) That the Board proceed with the Godnow Road crossing then hold work pending receipt of additional funds.
- (c) That £249,845.00 discharge fees be transferred to the Pumping Station reserve budget.

Mr P. Cornish abstained from the vote on transferring the £249,845 discharge fee to the Pumping Station reserve budget.

11:10 Heckdyke Pumping Station Refurbishment (AX20305)

Recent electrical testing had identified that the control panel and incoming supply was unsafe and required immediate works. Components of the existing panel had been relocated into the redundant panel from Gringley Pumping Station to enable the only pump at the station to operate safely. An order for £11,550 had been placed for this work.

In readiness for installation of the temporary panel, a power isolation had been progressed with Northern Powergrid at a cost of £1,649.89. This also included some necessary alterations in preparation for refurbishment of the station. Expenditure to date was £63,378 against the budget of £2,159,643.

Mr M. Harris expressed concern that having one pump out left the Board exposed. Whilst a temporary pump could be installed, he was concerned that this would take time and asked Officers to make provision for this now. He emphasised that the second pump was suffering issues which left West Stockwith and the surrounding land exposed. He also stated that he had requested the Scheme details but not yet received them. There was a need to assure the public that provision had been made to ensure the station could operate effectively.

The Chairman asked that the Civils Project Engineer and Senior Engineer review the scheme and liaise with Mr Harris regarding plans and a start date for work. Mr Harris asked for reassurance that the new pumps would be reliable, referring in particular to the issues experienced with the pumps at Kelfield.

In response to Mr M. Pilkington, the Senior Operations Manager stated there was a logistical issue with temporary pumping as the pipework needed to be installed over the road but there was a gravity outfall. Mr Pilkington agreed with Mr Harris that a plan needed to be put in place now rather than waiting until there was an issue. The Chief Executive agreed and asked that Officers to look at the site and come back in the next week with an emergency plan.

RESOLVED

- (a) That Officers liaise with Mr Harris and the public regarding future plans for Heckdyke Pumping Station

(b) That a temporary pumping plan for Heckdyke be produced within the next week.

11:11 NICEIC Electrical Installation Inspections at Pumping Stations and Depots

Following electrical installation inspections some major and minor repair works had been identified and emergency repair work was being undertaken by electrical contractors together with the Board's Mechanical and Electrical Field Engineer. Costs were in the region of £19,000 with remedial work still to be completed at Common Carrs and Scaftworth.

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11:12 IDB Storm Recovery and Asset Improvement Grant Scheme 2024

As part of the first tranche of £25M available funding from the DEFRA Farming and Community Programme, an application had been submitted to the Environment Agency (EA) for £189,730.31 towards flood recovery costs incurred between October 2023 and March 2024. In total £1,750,539.53 had been requested by the Consortium and the Chief Executive understood that bids totalling £40M had been submitted. The funding mechanism had been developed by the Environment Agency and DEFRA, with support from the Association of Drainage Authorities and was being managed by the EA. The EA had indicated that IDBs would be informed if their bids were successful by the end of June 2024.

The application deadline for the second £50M tranche of funding for Asset Improvements was 28th June 2024. The focus was on modernising and upgrading assets and channel works which would benefit farmers and rural communities by reducing or managing flood risk. It was noted that any work must be delivered by 31st March 2025. Funds could also be used to improve EA assets provided that the relevant IDB was in support of this. The Senior Engineer was working on the submission in collaboration with the Operations Team.

The Chief Executive highlighted that preparation of these bids had taken three to four weeks of the Senior Engineer's time and delayed preparation of bids for other schemes/projects. Officers would report on the impact of these delays at the next meeting.

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11:13 Wiseton Pumping Station

The Chief Executive reported that Wiseton was one of the schemes for which Officers were trying to obtain additional funding and would be included in the application for Asset Improvements discussed in 11:12 above. The Civils Project Engineer confirmed work was planned to commence towards the end of 2024.

Mr M. Wagstaff stated that farmers were concerned that the Flight pump had been removed and not replaced, stating that the station needed this to operate

effectively. He stated that the station was running on the old pumps with land flooding two or three times this year, not always in a storm, because the Flight pump was not there. The Operations Manager confirmed that the pump had been taken out and was beyond economical repair.

Mr R. Adam stated that the Board had agreed to widen the watercourse to keep the water at a decent level. The Operations Manager confirmed that work on the main drain was already planned but work on the wider catchment was part of the IDB Flood Recovery funding to increase capacity within the system.

Mr M. Wagstaff stated the station had been experiencing issues pre-Covid 19 when work should have all been complete, since that time the Flight pump had failed. Farmers were proposing to withhold payment of their drainage rates because of this.

The Chairman asked for the exact start date to be established and sent to members. The Chief Executive stated that this highlighted the need for the Board to raise sufficient funds and why the Board could not afford to take on any additional costs, for example the shortfall in Crowle scheme.

The Civils Project Engineer stated that work on the additional projects needed to be completed by 31st March 2025. The Senior Operations Manager clarified that some reforming work on the catchment was already in the 2024/25 plan, if the additional funding was obtained the work would cover a bigger area than originally planned. The Senior Operations Manager confirmed that he had already met with some of the landowners in the area regarding the currently planned work.

RESOLVED

That a full report and confirmation of a start date for the Wiseton Pumping Station Refurbishment be presented to the September Board meeting for consideration.

12. FINANCE

12:2 Management Accounts for the Period ending 31st March 2024

The management accounts for the year end showed a positive variance of £119,042.89. The 2023/24 estimates allowed for a deficit budget of £339,254, however, the positive variance meant a reduced deficit of £220,211.11 at the year-end.

The material gains and cost savings totalling £492,450.30 over the year included; £249,844.95 treated effluent fees, £29,087.22 DLO salary costs due to unfilled positions, £48,055.47 lower Consortium costs due to unfilled positions, £33,680.38 motor and plant running costs, and £30,117 interest and capital from delays taking loan.

This was offset by shortfalls and overspends of £374,614.79 which included transferring the £249,884.95 fee to the capital scheme reserve, £21,024.41 on electricity, and £21,212.94 on pumping station contractor costs. The electricity

bill for Greenholme was still awaited but this was expected to be in the region of £30,000.

The Finance Manager highlighted that there were no funds held in the plant reserve for future purchases. The Engineering Scheme reserve held £544,099. This included the Wrays Drain Scheme which, at the 31st March 2024, was £430,765.885 overspent, however, funds of £430,000 had been received since the year end.

Due to the positive variance the cash reserves at 31st March 2024 were £720,656.87 (37.37% of net operating costs) which was an improved position to the 2023/24 estimates.

RESOLVED

That the attached management accounts for the period ending 31st March 2024 be approved.

12:3 Transfer of Budgets

A summary of the budget transfers approved under item 11 was presented for clarity.

RECEIVED

12:4 Cash and Bank Reserves as at 31st March 2024

It was noted that £1,065,182.73 was held across the Board's bank accounts. Four loans remained outstanding totalling £744,135.12.

RECEIVED

12:5 Payments over £500

The attached schedule of payments over £500 made since the last meeting was presented for approval.

RESOLVED

That the attached schedule of payments over £500 totalling £643,778.46 be approved.

13. FIVE YEAR PLAN

The Finance Manager presented the attached report detailing options for the Board's five-year plan highlighting that the Board had to provide this when applying for grant funding and also to satisfy the auditor.

Officers had tried to level the plant spending to reduce peaks and troughs, smoothing the effect on rates. Both plans included the same contributions to schemes, the only change was in plant procurement. Option One which included all recommended plant replacements would result in a 9% increase in 2025/26 and 8% from 2026/27 to

2028/29, and Option Two which removed the wheeled excavator from the programme and did not replace it would result in a 9% in 2025/26 with 6% from 2026/24 to 2028/29.

The plans did not include any additional funding which may be received from the IDB recovery fund as there was no guarantee that the applications would be successful.

In response to the Chief Executive, the Finance Manager confirmed that the plans did not include any overspend which the Board may need to meet for the Wrays Drain scheme.

Any additional funding would be taken into account as part of the estimate process in October/November.

Mr Harris stated that excavators were essential to enable the Board to undertake its core function and it was difficult to make a decision to reduce the fleet. The Senior Operations Manager reported that the wheeled excavator was used to undertake work on 106km (a quarter) of watercourse across the Board's area so if it was not replaced there would be a risk of a reduced level of service. The Chairman commented that both options may change by October.

The Finance Manager highlighted that the Board could not keep setting deficit budgets and also maintain its reserves and that a high proportion of the rates income (up to 91.49% in 2027/28 on Version Two) was required to service loans.

It was proposed by Mr P. Cornish and seconded by Mr M. Pilkington that the Board approve Version One of the five year plan (9% increase in 2025/26 and 8% for the following three years. A vote was taken with seven in favour and three against)

RESOLVED

That the Board adopt Version One (attached) of the five year plan.

14. FINANCIAL STATEMENT AND AGAR

14:1 Financial Statements for the year ending 31st March 2024

The Finance Manager presented the final accounts for the year ending 31st March 2024 for consideration and approval, including the schedule of income and expenditure, balance sheet, and schedule of reserves. It was recommended that the Financial Statements be approved and the Chairman evidence the Board's approval on Page 4 of the accounts.

It was proposed by Cllr D. Rose and seconded by Mr I. Bint that the financial statements be approved.

RESOLVED

That the Financial Statements for the year ending 31st March 2024 be approved and signed by the Chairman.

14:2 Audit of Accounts for the year ending 31st March 2024

The Internal Auditor presented the attached audit report and was pleased to report a Substantial Assurance. It was noted that some policy required updating and a slight change to the Petty Cash procedures was recommended.

Similar recommendations regarding policy updates had been made to a number of other drainage Board's.

RESOLVED

That the Board receive the Internal Auditors report and recommendations.

14:3 Annual Governance Statement and Review of Internal Control

The attached Annual Governance Statement for 2023/24 was presented for approval.

It was proposed by Cllr D. Rose and seconded by Cllr Mrs H. Brand that the annual statement be approved.

RESOLVED

That the systems of internal control and Annual Government Statement be approved and signed by the Chairman and Chief Executive.

14:4 Accounting Statements of the Annual Governance and Accountability Return

The attached Accounting Statements for 2023/24 were presented for approval.

It was proposed by Mr M. Harris and seconded by Mr M. Wagstaff that the accounting statements be approved.

RESOLVED

That the Accounting Statements be approved and signed by the Chairman.

15. INVESTMENTS

Following Board approval Officers had commenced the process of opening an Instant Access Business Saver account with Nationwide, however, they had now been informed that this and the 35 Day Access Business Saver account were no longer available to new customers.

Officers were therefore reviewing alternative options and asked the Board to grant delegated authority to the Chairman and Vice-Chairman to approve the opening of an interest bearing account with an "A" rated financial institution (Bank or Building Society), and investing a sum up to £500,000 in line with the Financial Regulations.

In response to Mr Harris, the Finance Manager confirmed that investments would only be placed in UK holdings.

RESOLVED

That delegated authority be given to the Chairman and Vice-Chairman to approve opening of an interest bearing account with an "A" rated financial institution and investment of a sum of up to £500,000.

16. DRAINAGE RATES AND SPECIAL LEVIES

It was noted that drainage rates outstanding at 31st March 2023 totalled £2,924.17 of this £730.98 had been received. Of the £27,969.56 outstanding at the 31st March 2024, £22,000 had been collected.

For the 2024/25 financial year, as at the 31st May 2024 £106,418.59 of drainage rates and £596,433.50 of special levies had been collected (37.63%).

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17. ENVIRONMENTAL REPORT

A report had been circulated to members on the following:

(a) Water Vole Licencing

The Environment Officer (Mr C.J. Manning) had retired after 17 years with the Water Management Consortium, however, the new postholder was still awaiting approval of his application for Water Vole CL24 Licence from Natural England. The previous postholder had agreed to continue as the Licence holder until this was finalised and also to provide advice on badger sett closures and eel legislation.

(b) Mink

Mink trapping continued across Greater Lincolnshire and Nottinghamshire mainly due to the Waterlife Recovery Trust (WRT) Species Recovery Fund project. They had received additional funding from Natural England allowing expansion - 1,503 traps were active in March 2024 across Eastern England. Members were encouraged to contact the Board's Environmental Officer (Mr I. Turner) if they were interested in taking part in the project.

(c) Badger Licenses

Several IDBs had received warning letters from Natural England relating to the registration of licenced operators. There was a delay between the submission of applications to Natural England and subsequent registration during a key operational period in the calendar year (usually late December to early February).

Potential inconsistencies between legislation and how Natural England were operating the licence had been highlighted and questions raised as to whether activities such as flail cutting of banks and vegetation removal near badger sets actually did require a licence. The Association of Drainage Authorities (ADA) Environment Forum had met to discuss this and the matter was being taken up by ADA with Natural England who seemed willing to engage on these issues. Natural England was due to review the licence in October 2024.

(d) Management of Hedgerows (England) Regulations 2024

Regulation 6(3)(c) of the above which had recently been laid before Parliament stated that the cutting and trimming of an important hedgerow was prohibited between 1st March and 31st August except where 'the cutting or trimming is carried out on land by virtue of, or in connection with, any statutory activity and is reasonably necessary for that purpose'. ADA was seeking guidance from DEFRA on the interpretation of 'statutory activity' and 'reasonably necessary'.

Early cuts which were necessary to maintain flows, could have a detrimental effect on nesting birds and the Board's Environmental Officer would be attending a training course with the British Trust for Ornithology and, if suitable, this may be rolled out to IDB operatives to raise awareness.

(e) Buffer Strips

A meeting was to be held shortly with ADA, DEFRA the Environment Agency, Natural England and IDB representatives to discuss grant options for buffer strips and IDB's maintenance operations with a view to promoting buffer strips adjacent to IDB and EA maintained watercourses.

(f) Water Level Management Plans (WLMPs)

ADA was seeking guidance from DEFRA and Natural England as to the status of WLMPs and their content, as well as funding to support them. These were produced for areas where water levels were managed with priority given to Sites of Special Scientific Interest, however, discussions were underway for these to cover the wider catchment.

(g) Updating of the Board's Biodiversity Action Plan (BAP)

The BAP was nearing completion and would take into account the Local Nature Recovery Strategies (LNRS) which were currently being reviewed across the Consortium's area. The Board's Environmental Officer was in regular communication with the local authorities' Biodiversity/LNRS Officers.

(h) New BAP Target in Practise

One of the targets in the DRAFT BAP was adding habitat improvements (where possible) at pumping stations for swifts, swallows and house martins.

(i) Update on Eel Regulations 2009

Section 17(4) of the above Regulations required 2mm eel screening at all pumping stations unless an exemption was granted, however, this had a detrimental effect on the operation of the station. Research funded by IDBs and ADA concluded that fish friendly pumps were the best protection for land drainage pumping stations and were installed as stations were refurbished. These did, however, require an exemption under Regulation 5 which the EA review every five years.

At present the EA only provided exemption for high priority sites which meant that most of the Consortium's stations were operating without an exemption and not complying with the Regulations. Discussions with ADA and the EA Fisheries' Team indicated that the EA intended to provide exemptions for all pumping stations.

Where exemptions were provided, renewal was problematic - on 17th May 2023 eleven exemptions were received for the calendar year and these had not been renewed for this year.

ADA was pursuing a way to simplify the issuing of exemptions but until this was resolved, the current situation was that most of the Consortium's Pumping Stations were operating without the legislative exemptions.

(j) National Biodiversity Network Atlas

The Consortium was now partnered with National Biodiversity Network Atlas - a registered charity that captures biodiversity data from multiple sources making it available for use online, and the UK's largest repository of publicly available biodiversity data. Around 17,000 records collected over a 20-year period had been submitted by the Consortium.

(k) Electronic Recording

Recording remained low as the winter works programme was in progress with sightings largely consisting of badger setts and water voles.

RECEIVED

18. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS - FLOODING AT DARYL ROAD, RETFORD

The Chief Executive reported that Officers were still developing a solution that would compliment the works being proposed by the EA to keep main river flows in-bank and continued to push the Environment Agency (EA) on this matter. The Board's Senior

Engineer had suggested reprofiling the ground up to the Carr Dyke and would investigate this further when he had finished work on the Asset Improvement bids.

The Senior Operations Manager and Operations Manager had met with the EA to discuss desilting on the River Idle at ten locations. There were access issues and the Board would need to hire specialist machinery to undertake the work. Work on the first section behind Gringley Pumping Station, which the Board historically maintained, would commence once work had been confirmed by the EA. Officers continued to push for a commitment and for the PSCA Schedule 3 detailing the works to be issued; local EA representatives were keen to get this in place. It was noted that the EA were also submitting a bid for the Asset Improvement Fund for work on the River Idle, as the work would benefit the Board's systems.

Mr M. Wagstaff commented that the watercourse was that badly silted that his and his neighbour's land was still flooded. The Senior Operations Manager stated that the EA had spoken with their contractor about possible desilting but this was in the initial stages and funding had not been clarified.

Mr M. Wagstaff stated that any heavy rain would cause flooding again, and that Natural England had also told the EA they needed to drop levels in the River Idle. He had been informed that the Trent was taking preference over the Idle because of the areas protected.

Members expressed concern about the mismanagement of the River Idle.

Mr R. Adam stated that upstream of his property the river was so full of weed you could not even see the river and when levels were high it overflowed into the Board's system.

The Senior Operations Manager confirmed that the Board's risk register now identified lack of EA maintenance as a risk to the Board. The Chairman stated that the Board needed to see a firm commitment from the EA to desilt the River Idle.

Mr M.A. Harris stated that if the main rivers were going to be cleared the water would come through quicker and could result in additional problems. He suggested the creation of attenuation ponds to store the water and to allow it to evacuate steadily. The Chairman highlighted that the washlands were already there but no longer working.

The Chairman was concerned that until there was a change in Government policy the situation would not improve.

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19. DELEGATED MATTERS - PLANNING, BYELAW AND SUPERVISORY ROLE

19:1 Byelaw Applications

The following byelaw consents had been granted under delegated authority since the last meeting:

IOANN/LDC/2024/004 Discharge of water to the Board maintained Old River Drain during temporary dewatering works, at land to the north of Windsor Lane, at NGR 476597 - 412603 in the parish of Crowle and Ealand.

IOANN/LDC/2024/007 Discharge of water to the Board maintained Old River Drain during temporary dewatering works, at land to the north of Windsor Lane, at NGR 476767 - 412737 in the parish of Crowle and Ealand.

IOANN/LDC/2024/010 Installation of stock proof fencing adjacent to the Board maintained Red Carr Lane Drain, at Carrdale Farm, Carr Lane between NGRs 479000 - 413773 and 479086 - 413417 in the parish of Crowle and Ealand.

RECEIVED

19:2 Section 23 Applications

No Section 23 consents had been granted since the last meeting.

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19:3 Planning Applications

The Board had not objected to any planning applications since the last meeting. Officers reported on 11 planning applications which had been dealt with since the last meeting, appropriate comments relating to surface water drainage had been made.

In reference to application PA/2024/186, the Chairman queried if compensation could be sought for access over the IDB track. Officers would look into this.

RECEIVED

20. ELECTION

The Corporate Services Manager reported that the Registers of Electors had been prepared for the nine electoral districts. Notice was published on the Board's website on 4th June 2024 that the Registers of Electors had been prepared and the period for objection expired on the 20th June 2024. No objections had been received.

Nomination papers would be available from the 12th September 2024 with a closing date for nominations of 12 noon on Friday, 27th September 2024. Should an Election be necessary, this would be held on 29th October 2024.

Mr M.A. Harris queried the current situation regarding membership. The Chairman confirmed there were currently two elected and four appointed vacancies. Mr Harris stated it was important to get new members involved and asked that current members raise awareness.

RESOLVED

- (a) That the Board approve the Registers of Electors.
- (b) That the Board approve the date of the Election, 29th October 2024.
- (c) That appointment of Carol Davies as Returning Officer and Amy Quirke as Deputy Returning Officer be confirmed.

21. REGISTER OF MEMBERS INTERESTS

The Corporate Services Manager informed members that the annual review of Members' Register of Interest forms was due, emphasising their importance for the Board's good governance. Officers would contact members asking them to review and update their forms over the coming weeks.

RECEIVED

22. ANY OTHER BUSINESS

None.

CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Minutes of a Meeting of the Committee held at 10.30 a.m. on Wednesday, 15th May 2024 at Wellington House, Manby.

Present: Messrs J. Coggon (Committee Chairman) and P. Cornish (AX), J. Miller and T.H. Farr (TV), G. Crust and S.W. Eyre (LM), and C. McGuinness (DE).

In attendance: Mr A. McGill (Chief Executive) and Mrs C. Davies (Corporate Services Manager).

1. APOLOGIES

An apology for absence was received from Mr P. Horne.

2. MINUTES OF THE LAST MEETING

The minutes of the meeting held on 13th February 2024 were noted; these had already been approved by the four Boards.

3. MATTERS ARISING

3:1 Minute 4:1 (a) - Telemetry

Mr J. Coggon stated that there had been further issues with the telemetry system, on three occasions he was aware of, the telemetry system reported levels were fine when in reality this was not the case. The Chief Executive was aware of these incidences and had brought this up with the AX Operations Team. The Chief Executive further reported that a 'storm level' setting was being considered alongside the normal summer and winter levels, to allow levels to be set as low as safely possible (without causing damage to pumps) prior to an event.

Mr T.H. Farr arrived.

3:2 Minute 4:2 (d) - Saltfleet Pumping Station

The Chief Executive reported an issue with two of the three new motors at Saltfleet Pumping Station. He stated that a meeting had been held with the pump suppliers and they were due to meet with the manufacturers the following day. The new pumps at Anderby had been checked but the issue seemed to be only with the pumps manufactured at a specific factory. The pump suppliers would be changing all motors at their cost.

3:3 Minute 4:3 - Planned Projects

The Chief Executive reported that Thurgarton and Sutton on Trent schemes would not be completed this year but an update on schemes would be presented under agenda item 5.

3:4 Minute 5 - Flooding Issues

Mr J. Miller referred to paragraph 3 and queried whether this had been followed up. He reported that embankments had been constructed by the developer and there was concern that these may be affecting drainage in the area; he would email further details with photographs to Mr McGill to follow up.

Main River Maintenance

Mr C. McGuinness reported that there had been a transformation where work had been undertaken on the River Torne. He suggested that withholding of the precept again until more work was forthcoming may be worth consideration. The Chief Executive understood that work was due to be undertaken in six locations on the River Idle but this had yet to be confirmed. Mr J. Coggon agreed that the Boards needed confirmation of where the precept money was being spent; the RFCC had said that this should be spent within the catchment to benefit the IDB. Mr C. McGuinness was not optimistic that the EA would be able to clarify where the money had been spent. Mr T.H. Farr hoped that the introduction by the EA of the IDB Liaison Officer post (Nathan Sutton) would help build the relationship at a local level but the Boards needed to remind the EA that the precept money must be spent locally, in the area it was raised. Mr C. McGuinness stated that the issue was that things could be blocked at a higher level within the EA. Mr Farr reported that Ian Hodge (Chief Engineer, Director

Asset Management and Engineering at the EA) seemed very keen to see work happening on the ground and the Chairman and Chief Executive of the EA seemed more IDB conscious.

Mr P. Cornish reported that as a result of issues in the River Idle, a new River Idle Flood Action Group (RIFAG) had been formed. Residents and farmers from Retford and Bassetlaw were going to write to the Chief Executive of the EA about the state of the river and also to the DEFRA Parliamentary Under Secretary of State and Natural England about the effect this was having on the SSSIs at Bawtry, copying in their local MPs. Although Mr N. Sutton was trying to get some work done on the ground, he was unsure that work would commence this summer because of funding and environmental constraints.

Members expressed their frustration in the lack of acceptance that work was needed on the river, issues had been raised in 1996 because the SSSI was not in an improving condition, modelling had been discussed, modelling had been undertaken by the Board and a solution proposed but no action taken. The Chief Executive stated that it was the Environment Agency's interpretation of policy that needed to be challenged. It was hoped that the trial in the Lindsey Marsh area would be given the go ahead, allowing the Board to undertake work under a PSCA on some of the main rivers to the Board's standard. The Chief Executive suggested that, until the policy could be changed, if we need to make space for water, why not create flood storage areas with scrapes for wading birds to offset desilting of the main rivers. Mr C. McGuinness confirmed that the national planning system allowed for this offsetting. Mr J. Coggon stated that the River Idle had been self-sustaining with washlands but these were now constantly flooded as the river had not been maintained. Mr C. McGuinness emphasised that the lack of maintenance had also killed any fishing in the river as the water quality was so poor.

Mr C. McGuinness understood that the EFRA Committee Chairman was now leaving and his successor had not yet been announced.

The Chief Executive referred to West Stockwith Pumping Station which was due to be refurbished at a cost of £20M. There was concern that the funding was not sufficient and that the pumps would be downgraded. He stated that carbon neutral was good if the gravity worked but desilting of the channel had not been included as part of the scheme despite the Board emphasising that channel works must be included with the capital asset. Mr P. Cornish understood that the EA had previously stated that part of LIAMS would include a sum for regular maintenance. Mr T.H. Farr emphasised that gravity was essential at West Stockwith and that the EA needed to acknowledge that artificially engineered channels needed to be maintained. Mr C. McGuinness reported that there used to be summer and winter levels in the channel, now levels were the same all year round.

3:5 Minute 6, Page 5 - Update from Individual Boards

Mr J. Coggon referred to paragraph 3, stating that there was still an issue with communications from the operations team and a general lack of sharing information on what was happening on the ground with the AX Chairman and Vice-Chairman, for example letting them know when pumps were removed. He stated that during the recent event he had received calls from angry farmers and had not been informed by the officers that there was an issue. He further stated that pre-emptive pumping had not been undertaken despite the operations team being informed, the information shown on the telemetry system differed to what was happening on the ground where land was flooded. Mr Coggon emphasised that the operations team needed to get out on site and speak to the farmers/ratepayers and this had been made clear to the operations managers previously. He queried whether there was an issue with morale and asked if the message had been communicated to the operations staff. The Chief Executive acknowledged that there had been an issue and confirmed that he had spoken with the Senior Operations Manager about the concerns raised by the Chairman. He confirmed that updates would be forwarded to all Chairmen following the weekly pump status meetings so that they were aware of any potential issues and risk in their areas. Mr J. Coggon and Mr P. Cornish emphasised the importance of good communication with the landowners. They were both willing to assist with any enquiries but needed to be kept apprised of the situation on the ground.

Mr T.H. Farr stated that sometimes environmental circumstances overwhelmed and there was more expectation that the Boards would do something. The Chief Executive emphasised the importance of the Boards' reputations and stated that if they were delivering an effective and efficient service across the area and staff were responsible and accountable, this would help.

In response to Mr Coggon, the other Boards confirmed that they did not have an issue with communications between staff.

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4. CONSORTIUM WORKING

The Chief Executive stated that the Consortium Agreement was being updated and would then be circulated for approval.

5. UPDATE ON PROJECT DELIVERY

The Chief Executive presented the attached list of Close Down projects.

The Chief Executive stated that the Boards could only deliver a certain amount of projects each year with the current resources available. A list of priority projects had therefore been created which was reviewed weekly to take into account any delays and, if these could not be recovered, the programme was adjusted. Any movement in the programme would be reported to the Boards, highlighting the risk of delaying the work from an operational perspective as well as any implications on grant funding, the Board's finances and loans, and the impact on tendering/procurement/contract. An update on ongoing and planned projects would be presented to the June Board meetings for approval.

Mr J. Coggon and Mr P. Cornish were concerned about timescales for delivery and referred in particular to Wiseton which was down for inception 2020 and delivery 2022 but work had not yet commenced. They stated that, based on these dates, the accounts had started building the spend and income profile which entailed interest on loans etc. straight away which meant the Board was asking for money for projects that could not be delivered within that timeframe and skewed the amount the Board was asking for from rates. Mr Coggon stated that after four years the project was still not complete. In response, the Chief Executive stated that the Board had decided that any funds allocated for the Wiseton project were to be used elsewhere in order to keep rate increases to a minimum. Mr P. Cornish stated that although work had been delayed as the Board did not have the funding, it was essential that these pumps were in good working order.

Mr C. McGuinness suggested that Boards needed a revolving fund sufficient for the capital programme.

Mr J. Coggon queried why the Boards were in this position with projects, stating that the Executive Officer had been assigned to review and rationalise the programme.

The Chief Executive asked the Boards to remember that a lot of work had been delivered despite additional unplanned work which had arisen following the storm events since October. Although there was still a lot to do and improvements to be made with profiling and planning of the future programme, progress was being made.

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6. FLOODING ISSUES

The attached schedule had been prepared following issues encountered and action required following the flood events since October 2023.

7. UPDATE FROM INDIVIDUAL BOARDS

Mr C. McGuinness expressed concern about the effect of the continued heavy rainfall with a lot of land still under water.

Mr J. Miller reported that maintenance work in the TV area was behind schedule, delayed due to the weather. He stated that reputation was important and bearing in mind the

vacancies still to be filled in the direct labour organisation, asked Officers to consider whether contractors could be employed, or maybe landowners would be able to assist. He emphasised the importance of completing the summer maintenance programme.

RESOLVED

That Officers consider whether contractors could be used to assist with TV maintenance works and report back to the June Board meeting.

8. QUERIES AND COMPLAINTS

The Corporate Services Manager reported that 15 outstanding queries from 2023/24 were being reviewed and would be closed out as soon as possible: AX 1, DE 0, LM 2, TV 12.

From 1st April 2024, 13 queries had been logged on the system: AX 4, DE 0, LM 1 (resolved), and TV 9 (1 resolved). Rate demands had been issued for LM, DE and TV and there had been an increase in the number of queries received since then.

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9. STAFFING

The Corporate Services Manager reported on time lost due to absences, staff turnover for 2023/24, current vacancies and recent retirements.

She highlighted that a considerable amount of local and industry knowledge had been lost over recent years. LM was considering succession planning for the DLO to ensure knowledge could be passed down before some of the workforce retired and had appointed two additional members of staff; this had also resulted in additional work being undertaken inhouse, offsetting the additional labour costs. Succession planning and development plans for staff were being considered.

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9. ANY OTHER BUSINESS

9:1 Insurance Claims

The Corporate Services Manager gave an update on eight insurance claims submitted since January this year. She highlighted that there had been an increase in the number of thefts which accounted for six of these claims. Officers would be investigating ways to improve security and Mr J. Coggon suggested measures that could be looked at.

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9:2 Delegated Authority for Byelaw Consent

The Corporate Services Manager referred to the last TV Board meeting where members had queried Officers' delegated authority to issue consent where applications complied with the Boards' Planning and Byelaw Policy and Advice Note AN01 (Buildings, Structures, Planting and Fencing) and suggested that all applications should be put before the Board. The Advice Note stated:

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the nine metre protected strip on one side of any Board maintained open watercourse, provided that there is an adequate continuous and guaranteed access strip on the opposite side. Such development will not normally be allowed any closer than six metres from the bank top of the watercourse.

The Corporate Services Manager stated that any applications within six metres were taken to the Board for consideration. She stated that Officers dealt with around 200 applications every year and approximately 85% of these were dealt with under delegated authority. The Boards' Engineer was confident that a six-metre access strip was sufficient provided that there was a guaranteed access on the opposite bank. Each application was judged on its own merits and future requirements for the watercourse were taken into account. Further, the Boards must be seen to be "reasonable" when considering applications.

The Committee was asked to consider whether they wished to amend the current delegated authority across the Consortium.

RESOLVED

That the Committee recommend that the Boards' continue with the current delegated authority in line with the Planning and Byelaw Policy and Advice Note 01 (attached).

9:3 Meetings

The following dates were noted: Trent Branch 12th June; Lincolnshire Show 19th and 20th June; Board meetings 21st, 24th, 25th and 26th June; and City of Doncaster Council meeting with partners to discuss flooding 1st August. Mr C. McGuinness agreed to contact Doncaster City Council about a potential clash of dates on 1st August.

The Corporate Services Manager suggested that members may wish to listen to the Radio 4's Open Country broadcast on 16th May which included an interview with the Chief Executive and employees from LM.

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9:4 Holidays

The Chief Executive reported that he would be away from the office for part of May/June but if members had any queries they should in the first instance contact the Corporate Services Manager who would put them in touch with the relevant member of staff covering in his absence.

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9:5 Storm Recovery and Asset Improvement Fund

In response to Mr J. Miller, the Chief Executive confirmed that Officers would be preparing bids for some of the £75M allocated by the Government to support IDBs following the exceptionally wet winter. Although this was extremely positive for the Boards, should bids be successful, the timeframe for delivery would be tight and the Chief Executive highlighted that this would affect the planned works programme. A further update would be presented once the process for submission of bids had been confirmed.

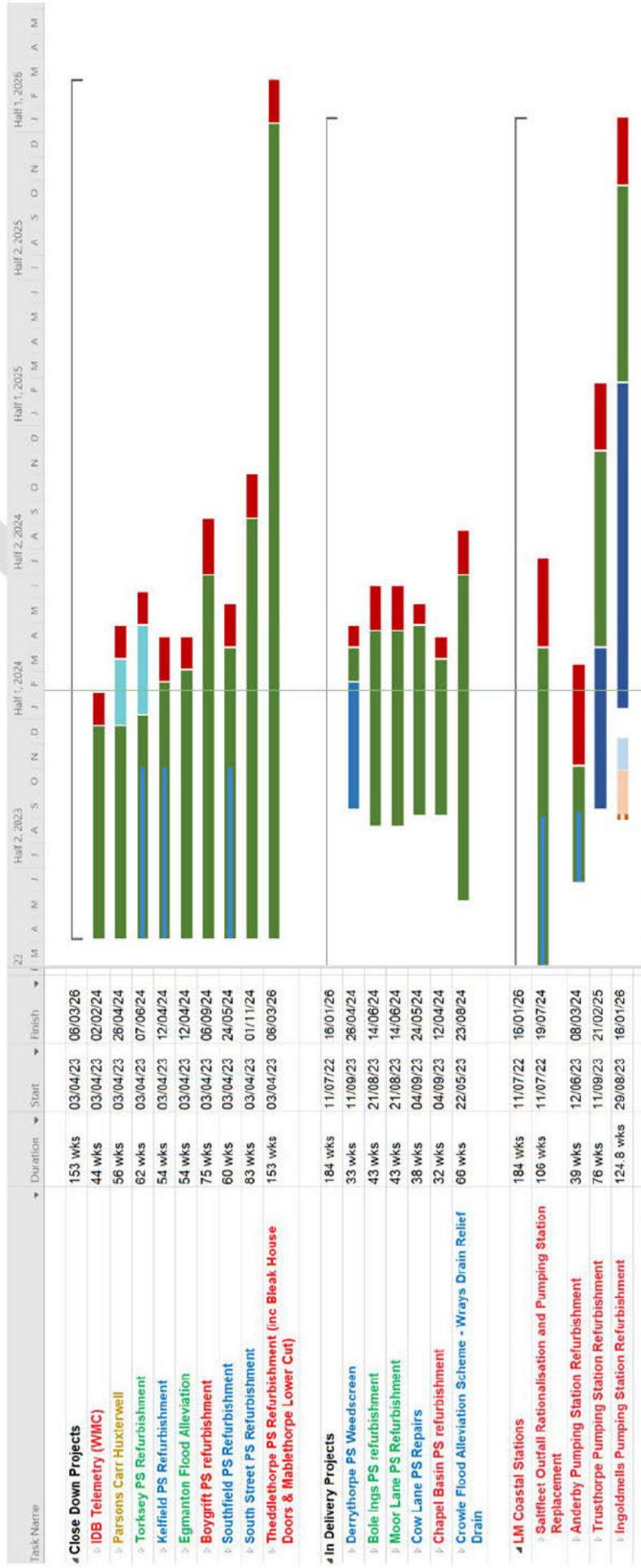
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CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Projects in Close Down Phase



Issues Recorded during the October and December 2023/24 Flood Events

| Location | Issue | Action taken to date | Future action required |
|--|---|--|---|
| Lindsey Marsh Drainage Board | | | |
| Saltfleet catchment - Greyfleet Intake Structure | <ul style="list-style-type: none"> No procedure in place for the opening/closing of the penstock linking EA/LMDB's systems. EA's FIDO seemed oblivious to the facility existing. Overtopping due to low 75 metres of low banks causing flooding to farmland. Excessive build up of silt in multiple locations affecting conveyance of channel. | <ul style="list-style-type: none"> Ops witnessed overtopping in various locations and opened/closed the penstock as required by physical site conditions monitoring. Bank level issues raised to EA's [REDACTED] 6th December 2023 via email and location plan. | <ul style="list-style-type: none"> EA/LMDB to develop procedure for opening closing – generating assessment whether increase in pump volume is required. Install upstream gauge boards to enable LMDB Ops to monitor. Potentially install electronic monitoring at Intake structure, installation may be expensive option due to distance of nearest electrical connection point. Expedite Greyfleet bank improvement works, alleviating the need to open, similarly reducing the ingress into Howdales catchment. Develop charging mechanism for time (Ops + Engineering) to attend and open/close penstock and up speed pumps to accommodate flow. Pumping covered by Highland water claim - % increase maybe required. |
| Hogsthorpe South End Sewer and Branch | <ul style="list-style-type: none"> Water backs up the drain causing a bungalow on the main roadside to have to pump water out on to the road to prevent the bungalow flooding. | Ops have set up temporary pump to lower the water level in the drain to prevent the householder having to pump 24hours per day. | The Board to consider building a small pumping station to pump the water into the EA Willoughby High Drain. |

| Location | Issue | Action taken to date | Future action required |
|-----------------------------------|--|--|--|
| Willoughby High (EA) | <ul style="list-style-type: none"> ???? Increased pumping station electricity costs. Issue compounded by overtopping and high-water levels in Willoughby High during flood events. | Board undertaken maintenance following storms on behalf of the EA. | Board requesting watercourse to be included in future IDB,NFU,EA maintenance trial. |
| Covenham village flooding on road | <ul style="list-style-type: none"> Water backs up from Pumphouse and floods the road in the village. | Ops are intensively monitoring the pumphouse and approach channels during rain events to make sure the system is in the best condition possible. | <p>The Board to consider upgrading the capacity of the pumping at Covenham PS.</p> <p>Undertake study of stations current capacity.</p> |
| Upper reaches of Anderby system | <ul style="list-style-type: none"> Water stands out on the land all winter because the drains are full of water and spilling out onto the land. | Ops have checked that Anderby Pumps are pumping down to the correct level for winter. | <p>Look to see if there could be an engineering solution to improve capacity within the catchment.</p> <p>Obtain photographic evidence.</p> |
| Coastal catchments | <ul style="list-style-type: none"> Old CSP culverts rotting out. | Ops have changed CSP culverts that have already collapsed. | <p>Carry on responding to collapsed culverts or start to schedule in a replacement program.</p> <p>Consider survey programme for catchments with known CSP culverts in situ, check status of current culvert inspection programme?</p> |

| Location | Issue | Action taken to date | Future action required |
|--------------------------------|---|--|--|
| Throughout Board's area | <ul style="list-style-type: none"> • Many small slips in Board drain banks. • New Gayton Engine Drain. • Habbertoft Drain. • Crooked Mile Drain. • Padhorn Drain. • Plains Holt. • Brick pits Drain. • Knopsey Drain • Mablethorpe Middle Cut. | <ul style="list-style-type: none"> • Crooked Mile slips have been reformed. • The rest of the slips are being reformed or piled as appropriate. | <p>Continue to target the most vulnerable drains for reforming each year.</p> <p>Compile a programme of work based on priority and current condition.</p> |
| Boygrift to Anderby connection | | <ul style="list-style-type: none"> • The control structure at the Boygrift end of Huttoft Main drain is too small and the Boygrift end of the Huttoft Main Drain is high and small. | <p>Ops control the structure in conjunction with Engineering.</p> <p>Assess whether the structure needs upgrading to allow for an increased amount of transfer between the two systems.</p> <p>The Huttoft Main Drain needs reprofiling at the Boygrift end to be able to take more water both ways.</p> <p>Perhaps the structure could be moved to the green lane position to make it more accessible.</p> <p>AJM to discuss with SS/DQ to clarify feasibility.</p> |

| Location | Issue | Action taken to date | Future action required |
|--------------------|---|--|---|
| The Great Eau (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Long Eau (EA) | <ul style="list-style-type: none"> Long established badger setts allowing water to enter Boards system and flood large areas of farmland. Excessive flows pumped away by Boards Theddlethorpe Pumping Station at Boards cost. | | Board to hold discussions with EA to have banks repaired. |
| The Woldgrift (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Poulton (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Steeping River | <ul style="list-style-type: none"> properties flooded due to water back siphoning through highways outfall pipe being under water. Retaining wall not long enough to prevent water entering from higher up the watercourse. | <p>Local residents have blocked culvert with materials and sandbags.</p> | <p>Board to hold discussions with EA to have culvert repaired and wall length and ingress points repaired.</p> <p>Issue discussed on site with Mat Warman MP/EA reference permanent blocking of culvert and extension of river retaining wall</p> |

| <i>Location</i> | <i>Issue</i> | <i>Action taken to date</i> | <i>Future action required</i> |
|--|--|-----------------------------|---|
| Louth Canal, South Fen Drain and The Greyfleet. | <ul style="list-style-type: none">• Siltting up of EA watercourses affecting conveyance and storage capacity. | | Board to ask EA to undertake maintenance. |
| The Steeping River, The Greyfleet, Louth Canal and Long Eau. | <ul style="list-style-type: none">• Weed build up causing restriction due to bottleneck around bridges crossing river. | | Board to ask EA to undertake maintenance. |

| Trent Valley Internal Drainage Board | |
|--------------------------------------|---|
| River Trent | overtopping in multiple locations along A1 corridor and surrounding villages. |
| River Soar | Kingston Brooke in East Leake overtopped onto fields potentially due to river backing up. |
| River Greet | Southwell racecourse flooded due to overtopping. |
| River Smite | overtopping into the IDB Back Dyke |
| The Dover Beck (EA & IDB) | |
| Beckingham Marsh FSA | gravity outfall not maintained (96 days to empty if pumping at full capacity). |
| Cocker Beck | flooding in Lowdham caused by blockage in watercourse. |

| | | |
|---------------------------------------|---|--|
| The Devon The Greet River Trent | Silting up of main rivers | |
| Egmanton | FSA worked as expected however properties were flooded from opposite end of village. | |
| Sutton on Trent | Properties flooded from southwest of village. Boards watercourse "The Beck" performed well. Properties near Cuckstool Dyke flooded due to surface water and sewage network being overwhelmed. | |
| Thurgaton | Approx 14 Properties flooded from Board maintained Beck due to volume of water entering catchment over short duration. | FSA at design stage, delivery planned for late 2024. Project assigned to Civils Project Engineer 06/03/24 |
| North Scarle | Properties flooded from EA Mill Dam Dyke | Board undertake maintenance either side of the village on sections of watercourse under PSCA agreement. Section passing through village is undertaken by the EA. |
| Carlton on Trent | Confirm issues | |
| Little Carlton | Confirm issues | |

| | | | |
|---------------------|---|--|---|
| Caunton | One property flooded from the Boards Caunton Beck | | Restriction point within route of Beck through village to be added to critical inspection list if not already included. |
| East Leake | Properties flooded on Costock Road. Flooding believed to be coming from overwhelming of surface water drainage, Severn Trent sewerage system and Boards Kingston Brook watercourse. | Boards DLO undertaking maintenance on Kingston Brook w/c 20/02/24. Executive Officer attended site meeting with local MP and affected residents of two properties adjacent to Kingston Brook. | Engineering to review previous investigative works and compile response to Severn Trent claims of flooding being caused by Boards assets. |
| | | Sheepwash Brook diversion discussed, modelling results held by Board. | Engineering to confirm if previous solutions report available and review suggested actions with a view of implementing if feasible |
| Lowdham | Historic flooding of properties in village due to overwhelming of surface water, sewerage system and Boards Cocker Beck. Historic Board issue in housing estate to be clarified. | Solutions drawn up by Engineering | |
| Normanton on Trent | Confirm issues | | |
| Newark Road, Kelham | Flooding of gardens due to overwhelming of surface water, sewerage system. | Boards culvert on Old Trent Dyke (part 1) requires inspection as not checked since last cleansed in 2015 | Lead by Severn Trent Water Engineering to undertake watercourse/culvert survey to ascertain current condition |

| | | | |
|---|--|--|--|
| Gibsmere | Confirm issues. | | |
| Calverton | Flooding of two properties from Boards Dover Beck, resident removed large fallen tree and undertook maintenance without prior notification. | Winter maintenance planned for 2024/25 season. | Assess whether current frequency of maintenance is correct. |
| Isle of Axholme and North Nottinghamshire Water Level Management Board | | | |
| River Idle | overtopping at the following locations: Mission Bawtry Retrof (Town Centre Area) Ordsall Gamston/Eaton | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| River Idle | Silting up of river affecting storage and conveyance. | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| River Maun & Meden | Properties in West Drayton surrounded by water following overtopping of rivers. Large areas of farmland flooded. A1 closed in both directions due to excessive surface water flooding. | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |

| | | | |
|-----------------------|---|---|--|
| Darrell Road, Retford | Properties flooded due to overtopping of River Idle, Boards Carr Dyke overwhelmed. | Board throttle structure installed to slow flows through Carr Dyke. Multiple partnership group led by district council to look at solutions. | Executive Officer to hold discussions with NW (EA), AJM, RB. Part of 28 th March meeting. |
| Griagley | Flooding of farmland belonging to [REDACTED] from Boards watercourse. Communication between all parties needs to improve to ensure best outcome. | | AJM to speak to Vice Chairman to agree next steps. Action to be completed by 11/03/24 |

| Doncaster East Internal Drainage Board | | | |
|--|---|---|---|
| River Torme | Overtopping onto farmland at Tickhill. Access to Boards pump station restricted during flood events. | EA undertaken enhanced maintenance on the river Torme. Additional areas of issues to be added to PSCA going forward. | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| Huxterwell | Huxterwell pump station at full capacity with flows from ponds. Ponds require maintenance as large areas of weed have established. | | Engineering to confirm if outfall flow structure is suitable, establish root cause of flooding and ownership of pond maintenance. |
| Sandtoft (Low Levels Bank) | M180 motorway drains not maintained causing surface water to flood large area of farmland | Contact for highways obtained discussion to be instigated | AJM to chase highways for response |



ADVICE NOTE
AN01:
BUILDINGS, STRUCTURES,
PLANTING AND FENCING

| Version | Date | Description | Originator | Checked |
|---------|------------|-------------------------------|------------|---------|
| | 09.08.11 | DRAFT | AMD | -- |
| 1 | 27.09.11 | FINAL – BOARD APPROVED | AMD | DJS |
| 2 | 09.07.13 | New Logo Added | LSQ | DJS |
| 3 | 23/04/2018 | Amendments | TR | DJS |
| 4 | 29/04/2021 | Updated for WMC | LSQ | RB/DC |
| 5 | 19/07/2023 | Updated for utility apparatus | LSQ | DC |

The Boards reserve the right to update or change this living document at any time without notice.

BUILDINGS, STRUCTURES, OR PLANTING

The Boards' Byelaw No. 10 states:

"No person without the previous consent of the Board shall erect any building or structure, whether temporary or permanent, or plant any tree, shrub, willow or other similar growth within nine metres of the landward toe of the bank where there is an embankment or wall or within nine metres of the top of the batter where there is no embankment or wall, or where the watercourse is enclosed within nine metres of the enclosing structure."

No trees will be allowed within 9.0 metres of a Board maintained open watercourse or culvert.

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the 9.0 metre protected strip on one side of any Board maintained open watercourse, provided that there is an adequate continuous and guaranteed access strip on the opposite side. Such development will not normally be allowed any closer than 6.0 metres from the bank top of the watercourse.

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the 9.0 metre protected strip on one side of any Board maintained culverted watercourse, provided that there is an adequate continuous and guaranteed access strip either side of the culvert after the development is completed.

The following table indicates relaxations that may be appropriate for Board maintained culverted watercourses; **however formal applications to the Boards will be required to determine any relaxation.** All applications will be judged on their own merit.

| Pipe Diameter | Depth to Pipe Invert | | |
|-----------------|----------------------|-------------|------------|
| | <3.0 m | 3.0 – 4.0 m | Over 4.0 m |
| ≤300 mm | 3.0 | 3.0 | 4.0 |
| 450 mm – 600 mm | 3.5 | 4.0 | 5.0 |
| 750mm – 900 mm | 4.0 | 5.0 | 5.0 |
| 1.0 m | 5.0 | 5.0 | 6.0 |
| ≥1.2 m | 5.0 | 5.0 | 6.5 |

Note: The above clearances must be measured from the outside edge of the pipe and are required each side of the culvert.

The Boards will not allow any buildings, structures or planting of approved hedges and shallow rooted bushes over the top of a Board maintained culvert unless exceptional circumstances apply. Such applications may be referred to the Boards for determination at the next appropriate Board meeting and may require a Deed of Indemnity to be agreed. All associated costs are to be borne by the applicant.

Careful consideration must be given to the area required for gardens or public open space and the structures that are likely to be erected. This is because structures such as fences, sheds and greenhouses must comply with the Byelaw requirements.

Replacement structures will be determined on a case by case basis. Developers should take all reasonable steps to improve access for the Boards' machinery. An increase in the structure's footprint is unlikely to be acceptable unless significant access improvements for the Boards' machinery can be demonstrated.

PLANTING

The following is a selected list of approved hedges / shallow rooted bushes:

| | |
|----------------|--------------------------------------|
| Dogwood | <i>Cornus Sanguinea</i> |
| Hawthorn | <i>Crataegus Monogyna</i> |
| Holly | <i>Ilex Aquifolium</i> |
| Wild Privet | <i>Ligustrum Vulgare</i> |
| Guelder Rose | <i>Viburnum Opulus</i> |
| Dog Rose | <i>Rosa Canina</i> |
| Spindle | <i>Euonymus Europeans</i> |
| Sweet Briar | <i>Rosa Rubiginosa</i> |
| Wayfaring Tree | <i>Viburnum Lantana</i> |
| Field Rose | <i>Rosa Arvensis</i> |
| Cherries | <i>Prunus Spp. (urban locations)</i> |
| Crabapples | <i>Malus Spp.</i> |

Note: This is not a definitive list. The Boards will consider other indigenous species that are shallow rooting and are expected to have limited height and spread.

FENCING

The Boards' Byelaw No. 17 states:

No person shall without the previous consent of the Board -

(d) erect or construct or cause or permit to be erected or constructed any fence, post, pylon, wall, wharf, jetty, pier, quay, bridge, loading stage, piling, groyne, revetment or any other building or structure whatsoever in, over or across any watercourse or in or on any bank thereof;

For typical domestic or commercial fencing developers should follow advice given earlier in this document for 'structures'.

Stock proof fencing within 9.0 metres may be acceptable. In such cases fencing must:

- be of post and rail or post and wire construction
- be sited between 0.5 and 1.0 metre from the bank top
- not exceed 0.9 metres in height

Where fencing is required to be perpendicular to a watercourse, the Boards will require access for machinery to be maintained. This can be achieved via the inclusion of access gates with a minimum opening of 4.25 metres at both the upstream and downstream boundary.

Where possible, any fence erected within Byelaw distance must be of a temporary or demountable nature.

Compliance with the above requirements will allow the Boards to continue maintenance by working over the proposed fence.

A typical cross section is included in Appendix A.

Where, in exceptional circumstances, fencing is permitted in close proximity to a watercourse, the Boards may require the applicant to enter into a Deed of Indemnity with the Boards.

Consideration should also be given to the Boards' advice note *AN04: Stability of garden fences close to Board maintained watercourses*.

UTILITY APPARATUS WITHIN 9 METRES OF A BOARD WATERCOURSE

The Boards' consent will be required for any utility apparatus within 9 metres of a Board maintained watercourse. Apparatus such as water, sewage and telecoms can be considered for derogations by the Boards' officers within their delegated authority.

High voltage electricity cables and gas mains that are proposed within 9 metres of a Board maintained watercourse represent a significant risk to the health and safety of the Boards' operatives whilst carrying out maintenance activities. Therefore, in the first instance, such apparatus should be located outside of the 9 metre Byelaw distance. Where this cannot be achieved, applicants are advised that such applications must be determined at a full Board meeting.

FURTHER GUIDANCE

The Water Management Consortium Boards have the following documents available:

- Consent Application Form
- Technical Guidance Notes
- Byelaws
- Planning and Byelaw Policy

The Water Management Consortium Boards have also produced a series of other advice notes including:

- AN02: Culverts and Bridges
- AN03: Environmental Considerations
- AN04: Stability of Garden Fences Close to Board Maintained Watercourses
- AN05: Service Crossings
- AN06: Surface Water

The above documents are available from the Consortium's office during normal working hours or alternatively, can be downloaded electronically from <http://www.wmc-idbs.org.uk>

If you would like to discuss any of the information in this document or associated advice notes, please do not hesitate to contact the Consortium's offices using the details provided below.

WATER MANAGEMENT CONSORTIUM

WELLINGTON HOUSE
MANBY PARK

LOUTH
LINCOLNSHIRE
LN11 8UU

Telephone: 01507 328095

Email:

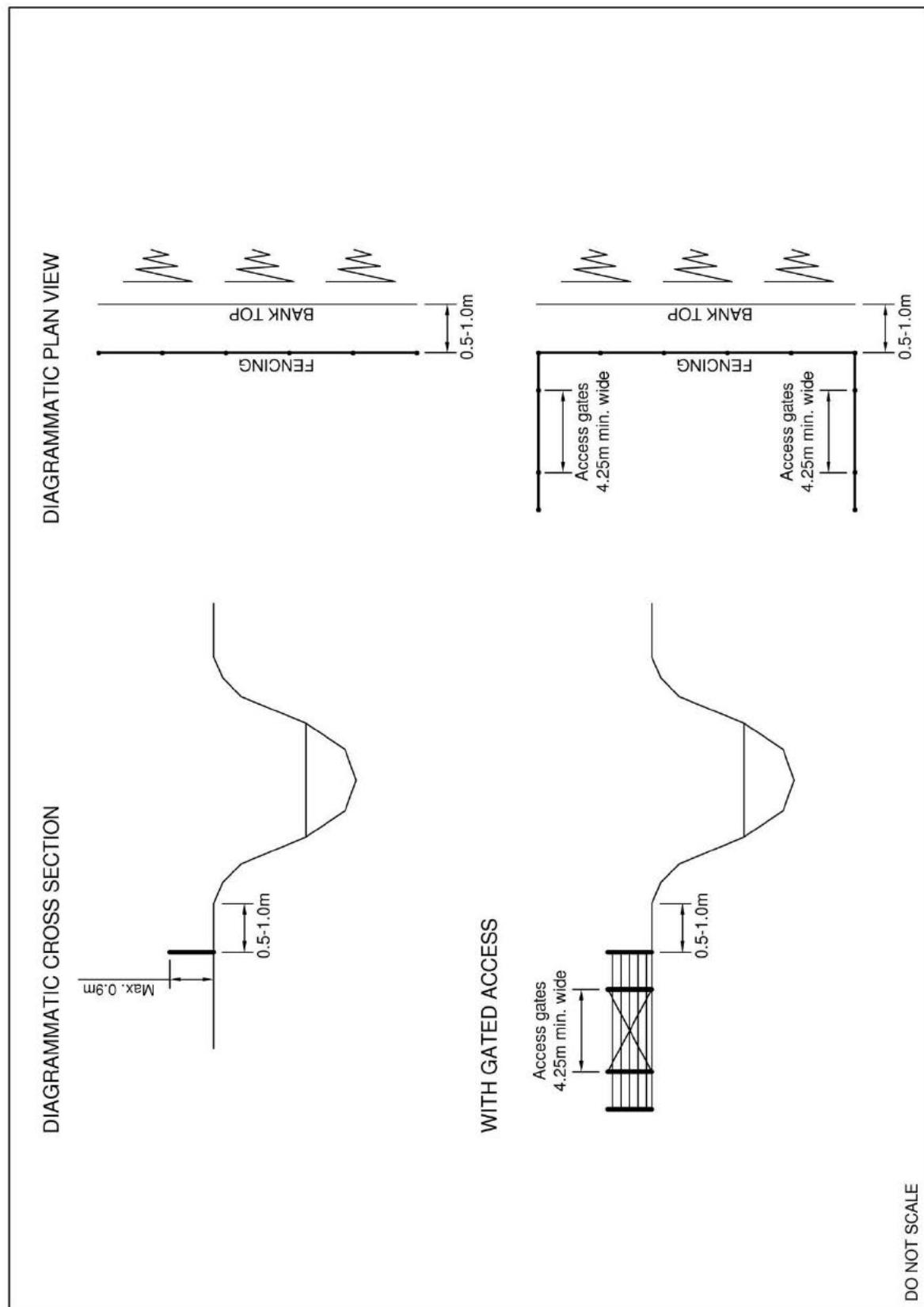
Lindsey Marsh Drainage Board - planning@lmdb.co.uk

Isle of Axholme and North Nottinghamshire Water Level Management Board – planning@ioadb.co.uk

Trent Valley Internal Drainage Board – planning@tvidb.co.uk

Doncaster East Internal Drainage Board – planning@deidb.co.uk

APPENDIX A – TYPICAL FENCING CROSS SECTION



WATER MANAGEMENT CONSORTIUM

**WELLINGTON HOUSE
MANBY PARK**

**LOUTH
LINCOLNSHIRE
LN11 8UU**

Telephone: 01507 328095

Water Management Consortium

Joint Negotiating Committee

Minutes of a Meeting held at 2.00 p.m. on Wednesday, 15th May 2024 at Wellington House, Manby.

Present:

Board representatives: Giles Crust (LM Chairman), John Coggon (AX Chairman), John Miller (TV Chairman) and Chris McGuinness (DE Chairman).

Employee representatives: [REDACTED] (LM DLO), [REDACTED] (AX DLO), [REDACTED] (TV DLO) [REDACTED] (DE DLO) and [REDACTED] (WMC Office Staff).

Union representative: [REDACTED] (Secretary, Unison East Midlands IDBs Branch).

In attendance:

Officers: Andrew McGill (Chief Executive) and Carol Davies (Corporate Services Manager).

Mr J. Coggon chaired the meeting.

1. APOLOGIES

None.

2. NOTES OF THE LAST MEETING

The Notes of the last meeting were circulated for information, these had been approved by the Boards.

RECEIVED

3. MATTERS ARISING

[REDACTED] queried whether the Boards had reconsidered admission to the local government superannuation scheme. In response, [REDACTED] confirmed that this had been discussed at the last TV Board meeting and, due to the cost (an additional £53k per annum), the Board had resolved to standby its decision not to admit new employees into the scheme. The employers contribution to the Nest pension scheme may be reconsidered in the future. It was noted that figures in respect of AX and DE had still not been received.

[REDACTED] asked if any progress had been made into provision of private medical healthcare. In response, the Corporate Services Manager confirmed that options would be investigated later this year and would be discussed along with the 2024/25 salary negotiations. [REDACTED] had received feedback from some employees who liked the idea but maybe not at the expense of the annual percentage pay increase. [REDACTED] reported that this had been discussed at a recent Unison meeting and the consensus was that if this was a choice, employees would rather have the pay increase.

RECEIVED

4. TERMS AND CONDITIONS BOOKLET

The Corporate Services Manager presented the Terms and Conditions Booklet which showed tracked changes made since the last meeting and highlighted, in particular, the following:

Paragraph 4:4 Working on bank and statutory holidays – payment for these days would be made to all employees as part of their salary, therefore if they had to work on a bank/statutory holiday, payment for hours worked on these days would be at the overtime rate.

Paragraph 4:6 Payment for working during an emergency event had been reviewed during the Christmas flood event and the payment for working nights adjusted to reflect the current working pattern by increasing the payment where a shift ended on a non-working day, and clarifying payment for rest time.

Paragraph 5:5 This had been deleted as bank/statutory holidays were all now paid at basic rate. Employees called out on 25th and 26th December or 1st January would be paid at double time for the hours worked. Those on standby on these days, would still receive a day in lieu (5.4).

Paragraph 6:4:3 Comments from employees had been taken into account about the recording of sick pay and this had been amended to reflect the working pattern – only working days would now be recorded. An example for a full-time employee working the nine-day fortnight was shown.

Paragraph 6:5:3 A new paragraph had been included to confirm that this payment would be made regardless of whether an employee was receiving full or half pay.

Paragraph 8:2:1 An additional essential users' allowance rate had been added for those doing higher mileage.

Regarding paragraph 6:4:3, [REDACTED] asked for clarification on how the rolling 24-month period was calculated when an employee was off sick. The Corporate Services Manager explained that on the first day of any absence, the number of days taken off sick over the previous 24 months would be taken into account. It was agreed to include an example in the Terms and Conditions Booklet.

The Booklet had been circulated to all members of staff for comment and the Corporate Services Manager had received no queries. She asked the employee representatives whether there was anything else they wished to raise.

There were no other queries and it was, therefore, agreed to approve the new Terms and Conditions Booklet.

RESOLVED

That the attached Terms and Conditions Booklet be approved.

5. ANY OTHER BUSINESS

It was agreed to meet again in September to commence negotiations for the 2025/26 pay increase; this would allow sufficient time before the DRAFT Estimates for next year were prepared.

RECEIVED

CHAIRMAN

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD

Minutes of a meeting of the Finance and Plant Committee held on Tuesday, 4th June 2024 at 10.00 a.m. at The Gables, Epworth.

| | | | |
|----------|----------------------|-------|-------------------------|
| * Messrs | R. Adam J. Coggon | Cllrs | Mrs H. Brand D. Rose |
| * | P. Cornish | | Mrs J. Sanger |
| * | R. Mason | | |
| * | M.D. Pilkington | | |

* Present

| | |
|--------|--|
| Messrs | A. McGill (Chief Executive) |
| * | A.J. Malin (Senior Operations Manager) |
| * | R. Brown (Senior Engineer) |
| * | G. Sutton (Operations Manager) |
| Dr | D. Hickman (Executive Officer) |
| * | Mesdames N.J. Hind (Finance Manager) |
| | C.B. Davies (Corporate Services Manager) |

* In attendance

In the absence of Mr J. Coggon, Mr Cornish chaired the meeting.

1. APOLOGIES

Apologies for absence were received from Mr J. Coggon, Cllr D. Rose and Cllr Mrs J. Sanger.

2. DECLARATIONS OF INTEREST

None.

3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

4. MINUTES OF THE LAST MEETING

The minutes of a meeting held on 6th June 2023, as approved at the September 2023 Board meeting, were presented for members information.

RECEIVED

5. MATTERS ARRISING

None.

6. PLANT AND EQUIPMENT

6:1 Plant Purchased/Disposals for 2022/23 - 2024/25

Members were presented with the budget and actual costs of plant and equipment purchases and disposals which had been brought forward from

previous financial years along with the 2024/25 planned purchases shown on the attached Appendices 1-3.

The Senior Operations Manager reported that the Komatsu excavator, was due for delivery in the next few weeks. In response to Mr R. Adam, the Senior Operations Manager clarified that a five year warranty was included with a three year service package purchased at an additional cost. The purchase had also included a DPF protection warranty which would cover replacement at a maximum cost of £100, this would usually be around £4,000. Mr R. Mason queried the option for an extended warranty, the Senior Engineer commented that it was often challenging and costly to extend warranty past five years and it was therefore likely that the Board would have a two year period where the machine was out of warranty.

The only remaining purchase for 2024/25 was that the mulching head options were being considered and would be purchased after September. Officers were hopeful this would come in under the £15,000 estimate.

The Senior Operations Manager reported that the Ford Ranger (YM16 PGE) truck had been offered for sale by tender but did not meet the expected value. The truck was subsequently sold to We Buy Any Van for around £5,100 plus VAT which was more than the estimated disposal.

RECEIVED

6:2 Plant Replacement Programme 2025/26 to 2030/31 (Appendix 4)

Officers presented the proposed plant replacement programme for 2025/26-2030/31. Plant and equipment had been reviewed and the planned replacement dates aligned with condition and usage to minimise replacement costs, achieve best value for the Board and smooth the need for drainage rate increases. Officers were confident that the changes did not present a high risk to the Board's maintenance activities.

Officers proposed that the New Holland tractor (FY63 LXA) be replaced in 2025/26. This machine was used to pull the low loader and transport the Board's JCB to site which gave the flexibility of not relying on contractors. The tractor was 10 years old and had completed 4,700 hours. Members discussed the option to delay replacement of this machine due to the low hours, however, it was considered that while this would reduce the expenditure for 2025/26 it would have an adverse impact on future year's rate increases. The annual running costs for the tractor in 2023/24 were low, however, it had required an £8,000 repair two or three years ago. Mr P. Cornish commented that the tractor cost was a third of an excavator. The Finance Manager emphasised that with the current predicted expenditure the only way to keep the 2025/26 rate increase to 5% would be to remove all plant replacement from the five year plan. Mr Pilkington asked if the Board could have allowance for 50% of the excavator replacement in one year and 50% in the next to smooth the rate. The Finance Manager confirmed the Board could but there was no capacity in the current budgets to add funds into the plant reserve.

In response to members, the Finance Manager confirmed that if the replacement was rated for in 2025/26 but not completed in that year the funds would be transferred to the Plant Reserve to cover the replacement expenditure when it

did occur. Members supported leaving replacement of the Tractor in 2025/26 estimates, however, condition should be assessed prior to disposal. Mr Cornish highlighted that the tractor was not specialist, and a hire option should be available if it failed.

To reduce costs the 2028/29 programme made allowance for replacement of the Spearhead Twiga with a tractor and rear mounted flail. The current cost of a new Spearhead was £250-300,000 depending on specification. The Senior Engineer commented that the current machine had been purchased at a heavily discounted price. Officers were looking at options, however, the Senior Operations Manager reported that the Spearhead currently completed 58% of the Board's flailing and was very productive over the weedcutting period. The hours and condition of the machine had allowed replacement to be delayed until 2028/29. Spares had been obtained and were shared between the Board and Trent Valley to minimise downtime. In response to Mr R. Adam, the Senior Operations Manager confirmed that local suppliers had been identified who could provide a quicker turnaround than Spearhead. In response to Mr R Mason, Officers confirmed that Perspex had been fitted to the lower section of the windscreen to minimise breakages and that operational measures had been implemented to minimise windscreen breakages.

To reduce plant expenditure the Board had previously replaced the mid-mounted flailmower with a rear mounted flail. Whilst a full year's data was not yet available officers expected the hours worked to be lower than the previous flail due to its design which made the efficiency of the Spearhead even more important to the running of the Board. Mr Cornish commented that the board needed to consider labour costs and efficiency if changing the Spearhead to a rear mounted flail. The Senior Operations Manager stated it may be possible to obtain an ex-demonstration machine or used mid-mounted flail. He also informed members that rear mounted flails whilst cheaper did not last as long as mid-mounted flails or the Spearhead.

In response to Mr R. Mason, the Senior Operations Manager confirmed that a mid-mounted flail and larger tractor cost £240-250,000. It was noted that this was close to the cost as a Spearhead.

The Operations Manager highlighted that use of the rear mounted flail meant drivers were looking over their shoulder for long periods and there were potential issues with driver ergonomics and health and safety.

The Senior Engineer asked if members wanted Officers to include the option to for Spearhead in the plant replacement programme when they reported to the board.

Mr M. Pilkington stated that if allowance was made in the plan for purchase of a Spearhead there would be a saving if a cheaper option was purchased. The Finance Manager highlighted that if the Committee recommend retention of the Spearhead it needed to be included in the five year plan at this point. Mr Cornish asked the Committee if they agreed to include the purchase of a Spearhead in 2028/29. Members agreed.

Mr Pilkington requested that a note to say why this had been included, impact on productivity, and a comparison of costs be added. Mr Cornish suggested that the Valtra and rear mounted flail be used to estimate this and compare it to the

previous rear mounted flail. The Senior Engineer commented that it would be useful to have a projection of how much could be delivered if the Board reduced to two rear mounted flails.

The only other likely change to the plan was replacement of the stolen Godwin pump in 2029/30. This may not be required depending on the insurance settlement and age of the replacement purchased, the plan would be revised once the settlement was agreed. Security options were being considered following several thefts from Pumping Stations across the Isle of Axholme and Doncaster areas.

In 2030/31 the cost of plant was more uncertain and likely to be higher therefore it was suggested that a £50,000 provision for the Plant Reserve be included in the long term plan to allow for increases.

Appendix 6 showed the running and repair costs of the major plant. Officers highlighted that there had been a two month wait to purchase tyres of the same type already fitted to the wheeled excavator at a cost of £2,000 per tyre. Volvo were able to supply similar tyres at a lower cost per tyre and quicker turnaround, so a new set had been purchased to minimise downtime and meant that the board had spares if required.

Members were also presented with the option to remove the wheeled excavator replacement, currently in the 2026/27 programme, and retain the current machine until it was no longer financially viable to repair, making no provision for replacement in future budget years. Should the Board wish to reduce its plant this would be the logical choice as it could spend long periods off the road during wet weather due to its hydrostatic design. The machine covered around 106km during the summer cutting season, around a quarter of the maintained watercourses, and breakdown or loss of the machine would have a detrimental impact on the level of service. However, it was the least productive during the winter period and was sometimes not in use if the driver was required for work on other sites/projects. It was estimated that the machine would have completed 7,000 hours by 2026/27 and the Senior Operations Manager commented that while this would be slightly under the replacement policy hours it would be 8-9 years old. Mr P. Cornish asked how, with the machine completing 25% of the summer programme, if the excavator was inoperable the Board would get through its work as the machine was flexible and was able to travel to/from sites without the need for a low loader. The Volvo 220 tracked machine could be removed however this completed nearly all for the work in the Idle and Ryton area.

Mr R. Mason asked if the replacement of the tractor could be delayed until 2026/27 if the excavator was removed from the replacement programme. The Finance Manager estimated that the increase needed would still be around 9% even if this change were made.

The Finance Manager clarified that version one was based on policies, reserves etc, had the least risk for the Board and gave the most service but required a higher rate rise. Version two took out some high costs would reduce the rate, but was not recommended by Officers.

The Senior Operations Manager commented that if the Board were lucky the machinery would run without failure but if plant failed with no provision to replace it there was a risk to the level of service.

Mr Cornish asked if hire had been considered, Officers confirmed it had but was expensive, around £25,000 for the summer period, and there was a risk that plant may not be available when needed.

RECOMMENDED

- (a) That the Board rate for replace of the New Holland Tractor (FY63LXA) in 2025/26.
- (b) That the Wheeled Excavator remain in the planned replacement programme for 2026/27.
- (c) That the estimates contain like for like replacement of the Spearhead Twiga in 2028/29.

6:3 Plant Schedule

Members highlighted the high mileage of some of the recently purchased vans and trucks which meant they would reach replacement earlier than usual. Officers clarified that some of this related to home-work travel and some to the extra travel across the area during the recent heavy rainfall events. The Senior Operations Manager reassured members that vehicles were rotated to even out the mileage over the fleet.

RECEIVED

7. FINANCE

The Finance Manager presented members with the DRAFT Finance report which would be taken to the June Board meeting.

A key area of note for members was that the deficit at the 31st March 2024 was £220,211.11 an improvement of £119,042.89 on the original estimates. This was largely because of an unbudgeted income from Treated Effluent fees of £249,844.95.

In response to members, the Senior Engineer reported that the maximum increased flows equated to a third of the capacity of Paupers Pumping Station, and that there should be no effect on the watercourse at the point of discharge from the increased flow as there was sufficient capacity in the watercourse. Mr Cornish commented that without this additional income the situation would have been worse.

Officers reported on the overspend and funding shortfall for work on Wrays Drain. The report showed that the additional income from treated effluent had been transferred into the scheme's reserve to offset the funding shortfall which was estimated to be around £400,000. Additional funding options were still being explored and officers were hopeful that further grant or additional Local Levy would be available. Should additional funds be obtained any surplus could be either used to reduce the need for loans or transferred to general reserves. In response to Mr Cornish, Officers stated that Severn Trent Water had originally committed to contribute £165,000. £70,000 of that sum had been invoiced, payment was awaited, but it was unlikely it was now

unlikely that the remaining £95,000, they originally agreed to, would be honoured; there was no written agreement which limited the Board's options to enforce payment.

The Senior Engineer reported that the Local Levy bid for this work was shared with North Lincolnshire Council (NLC) for their Godnow Road Scheme. The original agreement was that the Board take its costs from those funds with the balance going to the NLC scheme. However, the overspend on the NLC scheme had put significant pressure to split the funds 50/50 and the Council were still funding 100% of the Godnow Road crossing. He further reported that the treated effluent funds should be allocated for use to support improvements within the catchment to mitigate the impact of the increase in flow and potential nutrients.

In response to Mr Adam, the Senior Engineer confirmed that the contractor was not charging for stand down as work was linked to the delayed NLC scheme, though there had been some fees associated with demobilisation.

The Finance Manager emphasised that the lack of funding and overspend at Wrays Drain was a risk to the Board if other funding sources could not be identified and this was why the additional funds had been transferred to Schemes.

Two versions of the five-year plan were presented for consideration. Version one included all plant replacement, but the Finance Manager highlighted that this would change following the recommendation to include a Spearhead in the 2028/29 replacement programme. The 2024/25 estimates allowed for an expenditure of £505,076 on Pumping Station running costs (which included maintenance and electricity); the 2023/24 expenditure exceeded this by £98,086 so if a similar level of expenditure occurred in 2024/25 this would reduce the estimated reserves from 34.03% to 27.48%.

Mr R. Mason asked about progress on getting a Standing charge reduction. The Senior Engineer reported that while there had been a lot of discussion there had been no action from the Centre. The phased increases had already occurred so, other than inflation, standing charges should not rise further.

In response to Mr P. Cornish, the Senior Engineer confirmed that nine stations were in contract and would see a three fold increase when they came to the end of the contract this year. The Finance Manager clarified that this had been factored into the 2024/25 estimates.

The Finance Manager reminded members that the five year plan was based on the prudent concept therefore did not account for uncertain income and costs were estimated based on the worst case or likely hood they would happen. This meant that any income from the Government IDB fund was not included therefore any income received would improve the financial position.

Officers highlighted that in order to reduce costs scheme had been moved back in the programme a number of times and that the Board was now incurring additional costs as a result, such as pump repairs from increasing breakdowns. For example Occupation Lane Drain which had been pushed back for the last 6 years.

The Finance Manager asked that the Committee consider the options presented. Version one, officers recommendation, included all plant replacement and version two removed the wheeled excavator from the estimates.

Members agreed that the preferred five year plan option was version one, which included all the replacement of the wheeled excavator and the addition of the Spearhead like for like replacement.

RECOMMENDED

That the Board approve version one of the five year plan.

The Finance Manager clarified that working on the basis that there was no additional income, a 9% increase was expected in 2025/26, regardless of which version of the plan was approved. However, officers were hopeful this would change before the rate was set. There was minimal room to manoeuvre as the Board were using loans to fund schemes rather than using rates.

Mr Adam queried progress on finding for Wiseton, the Senior Engineer confirmed a bid was due to be submitted for £1.65 million, and that the budget was tight.

9. ANY OTHER BUSINESS

9:1 IDB fund

The fund had been split into two pots, £25M for recovery of costs directly incurred during the heavy rainfall events and £50M for improvement works to be completed before March 2025.

The deadline for the cost recovery element was Friday 7th June and Officers were preparing a bid estimated at £95,000 which offset the overspends on electricity.

Bids for the second part were due to be returned by the 28th June 2024, Officers were working to identify any qualifying schemes which could be delivered by 31st March 2025 and currently estimated the value of work would be £400,000 to £600,000. The current schemes were:

- Garthorpe drain issues
- Wiseton watercourse improvements including increasing width or storage.
- Heckdyke catchment, works to increase watercourse capacity and storage for abstraction.

This work would have an impact on the previously planned Operations programme and may mean delays to previously planned work.

In response to Mr Mason, the Senior Engineer clarified that increasing the widths of the watercourses improved conveyance and increased storage so that during a flood event water was stored within the watercourse and enabled more even flows to pumping stations. Options for filling low spots on banks and land, with the spoil would be considered. Issues with the impact of the overflow of water from the Chesterfield Canal were discussed as the overtopping from the designated overspill weirs caused increased flows into the Board's systems and flooding to land. Officers had approached The Canal and Rivers Trust about the increased flows and options to reduce flooding or receive financial contributions to improve the systems/pumping station but had not received a favourable response. There was believed to be an historic agreement in place regarding

discharge, however, enquiries with various solicitors used by the Idle and Ryton Board had failed to produce a copy.

Schemes which had already received grant funding could not be included in the bid and they must also make improvements to drainage of farmland not properties. The Senior Engineer emphasised that the Board was bidding against other Drainage Boards and the Environment Agency for a portion of the fund. He understood that the Environment Agency would bid for work on the Lower Idle.

RECEIVED

FOR MEMBERS' INFORMATION ONLY

| | | |
|---|-------------------------|------------------------|
| ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD | File Ref: | Agenda Item: 12 |
| Meeting: Board Meeting Date: 25th June 2024 | Subject: FINANCE | |

Recommendations:

- To review and approve the Management Variance Accounts for the year ending 31st March 2024.
- To note the transfer of budget values
- To note the Board's cash balances and borrowings.
- To approve the schedule of payments over £500 made since the last meeting.

1. Method of Accounting

1:1 The costs recorded within the Board's Annual Financial Statements, AGAR and IDB1 forms include both the external costs (money leaving the organisation), but also an element of Absorbed costs, which we allocate to our schemes and work programmes based upon a time mechanism and the rate we apply to an hour charge for a man or a piece of plant.

1:2 It has been requested that these absorbed costs be removed from the Board Report Management Accounts and the Annual Estimates, to enable a clearer view of what is actual external costs and directly relatable to the funds the Boards must raise from rating but also those costs that directly affect the Cash Surplus Reserves of the Board.

2. Management Accounts for the Year ending 31st March 2024

2:1 The Management Accounts for the 12-month period ending 31st March 2024 is shown below, summarising the variance of actual income and costs to estimates. The report also shows the Annual Budget amounts for information.

The Actual and Budget costs attributed to the Total Annual Maintenance and Cost of Sales Expenditure are after the absorbed costs have been removed.

Any income and expenditure relating to Engineering schemes has been removed and will be reported separately, as the movements on the Engineering schemes (expenditure and income movements) do not directly affect the General Cash Reserves, so this enables us to predict the cash funds position that will be available to the Board for any overspends or to meet any extra-ordinary expenditure that a flooding event may create.

The report is a summary of the main Income and Expenditure headings, a more detailed report of the breakdown of those headings can be found at the end of the finance report.

Isle of Axholme & NNWLMB
Variance to Estimates Report - For the 12 months to 31st March 2024

| Notes | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 Actual |
|--|-------------------|-------------------|-----------------|
| The following income & expenditure is not related to Engineering Schemes | | | |
| Total Income including Rates/levy/Consenting Income | 1,748,066.00 | 277,011.47 | 2,025,077.47 |
| Absorption Income relating to costs in Schemes | 0.00 | 26,744.01 | 26,744.01 |
| Total Maintenance Costs for Drains/PS/Consenting incl DLO labour | (634,852.00) | (36,043.03) | (670,895.03) |
| Total Supportive expenditure incl Salaries, Plant running, Precept, Admin, IT & Consortium costs | (1,033,424.00) | 91,424.04 | (941,999.96) |
| | 79,790.00 | 359,136.49 | 438,926.49 |
| Adjustment to Reserves: | | | |
| Prior Yr Costs rated for in current year to add to reserves | (267,111.00) | 0.00 | (267,111.00) |
| Planned Addition to Plant Reserves from Rating | 0.00 | 0.00 | 0.00 |
| Unrated for Addition to Plant Reserves from Cash General Reserves | 0.00 | 0.00 | 0.00 |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00 | 4,000.00 | 4,000.00 |
| Funds transferred from Plant Reserve to General Reserves to meet expenditure | 0.00 | 79,447.40 | 79,447.40 |
| Adjustments for Balance Sheet Budget Entries | | | |
| Fixed Asset Adjustments | | | |
| Vehicle additions | (43,000.00) | (41,211.77) | (84,211.77) |
| Vehicle disposals | 7,000.00 | (1,575.63) | 5,424.37 |
| Plant additions | 0.00 | (47,765.44) | (47,765.44) |
| Plant disposals | 0.00 | 4,560.00 | 4,560.00 |
| Loan Capital Adjustment | | | |
| PWLB Loan repayments - Existing | (36,636.00) | (0.16) | (36,636.16) |
| PWLB Loan repayments - Future | (12,297.00) | 12,297.00 | 0.00 |
| Balance of Income over Expenditure To General Reserves at 31/03/2024 | | | |
| | (272,254.00) | 368,887.89 | 96,633.89 |
| Board Funding towards schemes | | | |
| | (67,000.00) | 0.00 | (67,000.00) |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | | | |
| | (339,254.00) | 368,887.89 | 29,633.89 |
| Unplanned adjustments to Reserves during period: | | | |
| Additional Funds Required for Engineering Schemes to be taken from Applied Reserves | | (249,845.00) | (249,845.00) |
| Engineering/Ops Scheme funds transferred back to General Reserves | | 0.00 | 0.00 |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | | | |
| | (339,254.00) | 119,042.89 | (220,211.11) |

The 2023/24 Estimates allowed for a deficit budget of **£339,254** where the funds would be met from general reserves.

Within this deficit budget was an allowance of £267,111 which related to 2022/23 expected cost overspends on electric (£206,316) and plant renewal shortfalls (£60,795); whilst these costs would not recur in 2023/24 the Board intended to replenish the Reserves with these funds.

The final Outturn position for 2023/24, as the above report indicates, is a deficit of **£220,211.11**.

This is an improvement to the estimated deficit position by **£119,042.89**.

At the March Board meeting, based upon the January 2024 accounts, the predicted outturn was a deficit position of **£275,198.95**, therefore this is a further improvement of **£54,987.84**. This additional improvement was in the main relating to the final electricity costs for the final quarter coming in at **£24k** less than predicted. Whilst Electricity for the year was an overspend it materialised at £21k rather than the £45k as predicted. It should be noted, that 11 of the Board's Pumping stations are currently on the older Torse contracts, which are at a lower rate, however these move over to new contracts in July 2024 and therefore larger electricity costs will occur in the 2024/25 year.

The variance of £119,042.89 to the Estimate deficit position of £339,254 can be explained by the following material differences:

Material income gains or costs savings in the year relate to:

| | |
|---|--------------------|
| Consenting – Surface Water fees | £4,336.83 |
| Consenting – Treated Effluent fees | £249,844.95 |
| Contributions – towards Ops manager costs | £19,844.47 |
| Investment Interest | £11,617.10 |
| Own use Plant costs in schemes | £8,242.50 |
| Own use labour costs in schemes | £18,501.51 |
| Drains maintenance – contractor costs | £12,497.37 |
| Stock variances – stock held to use in future | £10,826.57 |
| DLO – salary costs | £29,087.22 |
| Consortium costs | £48,055.47 |
| Motor & plant running costs | £33,680.38 |
| IT costs | £11,238.93 |
| Delays in future loans - interest & capital | £30,117.00 |
| Disposal of Chieftan Loader | £4,560.00 |
| | £492,450.30 |

Material income shortfalls or costs overspends in the year relate to:

| | |
|---|--------------------|
| Contributions – towards DLO costs | £11,486.71 |
| Drains maintenance - compensation | £3,492.77 |
| Trf funds to schemes re Effluent fees | £249,845.00 |
| Pumping Station costs - electric | £21,024.41 |
| Pumping Station costs – contractors & consult | £21,212.94 |
| Pumping Station costs - stocks | £6,728.28 |
| DLO - Labour share costs | £8,999.98 |
| Salary costs – Ops manager costs | £51,824.70 |
| | £374,614.79 |

Any Outturn deficit must be met from General Reserves.

2:2 Plant reserves

The funds held in the Plant Reserve at the beginning of the financial year have been used during the year. All 2023/24 Estimate planned additions have taken place, however one planned disposal has not taken place within the 2023/24 year. This expected sum of £4k has been transferred to the Plant Reserve and once the disposal has taken place the funds will be transferred from the General reserve.

The following shows the movements on the Plant Reserve during the year:

31.03.2024

Plant Reserve

| | | | <i>Budget held in Plant fund</i> | |
|---|---------------|----------|--------------------------------------|--------------------|
| Balance at 01/04/23 | | | | 79,447.40 |
| Earlier Years Budgets - Acquisitions & Disposals made | | | | |
| Van | 22/23 amended | Addition | 12,829.00 | |
| Van | 22/23 amended | Disposal | (2,500.00) | |
| Flail | 22/23 amended | Addition | 37,118.40 | |
| Planned budget on Weedbasket - changed to Generator | 22/23 | Addition | 10,000.00 | |
| 2 Vans | 22/23 | Addition | 27,000.00 | |
| Nemo Van PLN7847 FX65 MKU - disposal | 22/23 | Disposal | (3,000.00) | |
| Nemo Van PLN7848 FX16 KZA - disposal | 22/23 | Disposal | (2,000.00) | |
| | | | | <u>79,447.40</u> |
| | | | | <u>(79,447.40)</u> |
| | | | | 0.00 |
| This Years Budgets - Acquisitions & Disposals NOT made so cfwd | | | | |
| Ford Ranger PLN7849 YM16 PGE - disposal not taken place before year end | | | | |
| Balance of Plant Reserve cfwd 31/03/24 | | | <u>(4,000.00)</u> | <u>(4,000.00)</u> |

The cost of any planned purchases in later financial years will be required to be rated for in that year.

2:3 General Reserves – Surplus Cash

The General Reserves shows the equity of the Board, and these funds are made up of both cash and non-cash assets/liabilities, such as any fixed assets the Board holds in its balance sheet.

Within those General reserves we identify the cash element so that we can ensure we have sufficient funds in the form of cash to meet our everyday expenditure and keep enough in reserve to enable the Board to meet any unplanned expenditure caused by an increase in costs or a flooding event.

The Surplus Cash element of the Reserves is after we have taken account of any other Reserves the Board holds for specific future expenditure, such as Plant Reserves or Capital Receipts Unapplied Reserves.

It is this Surplus Cash reserve we aim to hold a reserve of 30% of Net Operating Costs. Whilst 30% is the Board's policy, we must also take note of the monetary amount to ensure that this is also sufficient.

The outturn for the Surplus Cash at 31st March 2024 is as follows:

| | |
|--|--------------------|
| Cash Position at 1st April 2023 | £677,756.98 |
| Add: Funds in year to be held in the Plant Reserves for future use | £0.00 |
| Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn | £267,111.00 |
| Add: Actual Outturn for 23/24 | -£220,211.11 |
| Predicted Cash Position at 31st March 2024 | £724,656.87 |
| Deduct: Predicted Plant Reserve Value at 31st March 2024 | -£4,000.00 |
| Predicted Surplus Cash Position at 31st March 2024 - for general use | £720,656.87 |
| Surplus cash as a % of Net Operating Costs | 37.37% |
| <i>Surplus Cash Position as predicted following 22/23 update</i> | <i>£605,614.00</i> |
| <i>Surplus Cash Position % as predicted following 22/23 update</i> | <i>29.54%</i> |

2:4 Engineering Schemes

In addition to the income and expenditure that reduces or improves the general reserves, the Board also incurs expenditure in relation to Engineering Schemes.

Due to the nature of those schemes the life of the project can take place over a number of years and therefore any funds are held separately to those of the General Reserve to ensure that these funds are available when the expenditure is required.

A summary of the movement on the Scheme reserves is detailed below for the period to 31st March 2024.

| Engineering Earmarked funds | Current Year |
|---|---------------------|
| Balances at 1st April 2023 | 1,091,898.25 |
| Board funding as agreed in the Estimates | 67,000.00 |
| Engineering Income Received | 130,000.00 |
| Loan Funding received | 0.00 |
| Funded from reserves | 249,845.00 |
| Engineering Expenses paid on Recharge project | (994,643.99) |
| Balances at 31st March 2024 | 544,099.26 |

Isle of Axholme WLMB
Engineering Projects Report
At 31st March 2024

| <u>Project</u> | | <u>Remaining Budget</u> |
|-----------------------------|---|--------------------------|
| AX16014 | South Street Pumping Station Improvements | 69,262.04 |
| AX16019 | Kelfield Pumped Catchment - whole project | 11,772.75 |
| AX16025 | Stealgoose / Folly Drain | 12,844.38 |
| AX18001 | Southfield Pumping Station refurbishment | 7,786.50 |
| AX19301 | Trentside Pumping Station Study | 4,362.34 |
| AX19305 | Wiseton Pumping Station Refurbishment | 76,587.22 |
| AX20305 | Heckdyke, Four Bridges PS & Langholme | 26,475.43 |
| AX20306 | South Street PS (Museum) Alarms | 19,764.32 |
| AX20504 | Occupation Lane Drain | 21,939.85 |
| AX21303 | Pumping Station Renewal Reserve | 309,845.00 |
| AX21304 | Cow Lane PS Surge Chamber Covers & Penstock Repairs | 29,622.47 |
| AX21504 | Carr Dyke Flood Relief Scheme | 39,029.24 |
| AX21505 | Wrays Drain, Crowle | -230,765.85 |
| AX22305 | Drain Head (Snow Sewer) PS Refurbishment | 78,427.10 |
| AX22403 | Mother Drain SSSi Culvert Misterton Investigations | 2,250.48 |
| AX23305 | Gringley & Scaftworth | 28,000.00 |
| AX23306 | Derrythorpe PS Weedscreen Reps | 7,779.37 |
| AX24302 | Pumping Station Emergency Repairs | 12,068.22 |
| AX24451 | Asset Renewals & Refurbishments | 3,866.32 |
| AX24600 | Barn Owl Boxes | 1,340.64 |
| AX24601 | Mink Control | 3,000.00 |
| AX24801 | Drainage Investigations | 8,841.44 |
| ENGINEERING PROJECTS | | <u>544,099.26</u> |

The above values are post any transfer of budgets.

3 Transfer of Budgets for Approval

- 3:1 Details regarding the specific schemes and the need for any transfers will be discussed and approved under the Asset Renewals and Refurbishments or under Operations.
- 3:2 For transparency, a schedule of such transfers will be provided at each Board meeting.

Isle Of Axholme & North Nottinghamshire WLMB**Movement on reserves - Engineering Projects****Year to 31st March 2024 - Approval at June 2024 Board Meeting**

Below are listed the transfers occurring in the year to 31st March 2024 for the Board's consideration and approval.

| <u>Engineering Projects - Add / (Remove) balances from projects</u> | | Balance trf |
|---|--|-------------|
| AX21303 | Pumping Station renewal reserve. Add funds from Treated Effluent to use on Schemes | 249,845.00 |

| | |
|---|---------------------------|
| Net funds transferred to/(from) General Reserves | <u>-249,845.00</u> |
|---|---------------------------|

Other Movements to be approved

| | | |
|---------|---|--------------------------|
| AX24601 | Mink Control | 3,000.00 |
| | The above to be transferred from | |
| AX23601 | Mink Control | <u>-3,000.00</u> |
| AX24600 | Barn Owl Boxes | 1,340.64 |
| | The above to be transferred from | |
| AX23600 | Barn Owl Boxes | <u>-1,340.64</u> |
| AX24451 | Asset Renewals | 3,866.32 |
| | The above to be transferred from | |
| AX22451 | Asset Renewals | <u>-3,866.32</u> |
| AX23306 | Derrythorpe Weedscreen | 8,027.57 |
| | The above to be transferred from | |
| AX20307 | Common Carr PS | <u>-6,004.58</u> |
| AX20303 | Telemetry | <u>-2,022.99</u> |
| | | <u>0.00</u> |
| AX24801 | Drain Investigations | 8,841.44 |
| | The above to be transferred from | |
| AX23801 | Drain Investigations | <u>-8,841.44</u> |
| AX24302 | Emergency PS Repairs | 12,068.22 |
| | The above to be transferred from | |
| AX23302 | Emergency PS Repairs | <u>-12,068.22</u> |

The officers recommend that the sum received in respect of the Treated Effluent charge to Severn Trent be earmarked for the engineering schemes and removed from the general reserves by transferring to the Pumping Station Renewal Reserve. Whilst the officers are continuing to seek alternative 3rd party funding for the shortfall in the Wray's Drain scheme, it is a likelihood that these funds will be required for this scheme rather than general use.

The officers recommend the transfer of the remaining funds in Common Carr and the Telemetry scheme to the Derrythorpe Weedscreen project to cover overspends.

All other transfers are to move the remaining scheme funds to the new year. The expected values of these schemes were considered when preparing the 2024/25 estimates and the values of new funds were reduced, where appropriate.

4. Cash and Bank Reserves as at 31st March 2024

4:1 Schedule of Balances

| | <i>Amount</i> | <i>Interest Rate</i> |
|--------------------------------|-----------------------------|----------------------|
| HSBC Current | £63,110.76 | 0.00% |
| HSBC BMM Account | £200,000.00 | 1.98% |
| Santander Bank | £202,004.21 | 1.04% |
| Beverley Building Society | £4,825.20 | 1.75% |
| Monmouthshire Building Society | £345,134.31 | 1.25% |
| Skipton B/soc term deposit | £250,000.00 | 5.15% |
| Cash | £108.25 | 0.00% |
| Total | <u>£1,065,182.73</u> | |

4:2 External Borrowing

The following annuity loans are outstanding with the Public Works Loan Board:

| <i>District / Loan Number</i> | <i>Loan Amount</i> | <i>Year Commenced</i> | <i>Period (years)</i> | <i>Interest Rate</i> | <i>Balance Outstanding</i> |
|-------------------------------|--------------------|---------------------------|---------------------------|--------------------------|--------------------------------|
| Crowle 504464 | £350,000.00 | 2015 | 20 | 2.930% | £233,800.29 |
| Southfield 506344 | £250,000.00 | 2022 | 20 | 2.900% | £235,829.40 |
| Kelfield 506340 | £50,000.00 | 2022 | 20 | 2.900% | £47,165.88 |
| South Street 506342 | £241,000.00 | 2022 | 20 | 2.900% | £227,339.55 |
| Total | | | | | <u>£744,135.12</u> |

5. Payments over £500

5:1 A schedule of payments over £500 made by the Board since the last meeting is attached for approval.

Schedule of Payments over £500 submitted to the Isle of Axholme and North Nottinghamshire Water Level Management Board on 25th June 2024

| Trans Date | Account | Narrative | Payment Value | Notes |
|------------|-------------------------------------|-------------------------|---------------|---|
| | | | £ | |
| 29/02/2024 | Net Wages | PAYE & Pension Payments | 13,745.40 | |
| 01/03/2024 | Association of Drainage Authorities | PP/ADAU001 | 5,488.80 | Membership renewal 2024 |
| 01/03/2024 | Redacted | PP/EVER002 | 5,742.98 | Compensation Replace starter motors at Drain Head PS and remove pump at |
| 01/03/2024 | North Lincs Engineering Ltd | PP/NLEN001 | 6,234.96 | Wiseton PS |
| 08/03/2024 | Brier Hills Recycling Ltd | PP/BRIE001 | 526.94 | |
| 08/03/2024 | Goole Times | PP/GOOL001 | 604.80 | |
| 08/03/2024 | H Mell & Son Services Ltd | PP/MELL001 | 10,080.91 | Removal of pump and works at Black Dyke PS |
| 08/03/2024 | North Lincs Engineering Ltd | PP/NLEN001 | 4,584.00 | Control panel at Drain Head PS |
| 08/03/2024 | Termstall Limited | PP/TERM001 | 10,233.60 | Palisade fencing at Black Dyke PS |
| 15/03/2024 | H E Brinkley Ltd | PP/BRIN001 | 2,835.00 | Office rental Consortium, engineering, disbursement and consenting |
| 15/03/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 27,814.89 | recharges Feb 24 |
| 15/03/2024 | H Mell & Son Services Ltd | PP/MELL001 | 2,880.00 | Guard railing at Southfield PS Hazardous substances storage cabinet and bunded waste oil |
| 18/03/2024 | FTS Fuel Tank Shop | PP/FUEL001 | 1,713.60 | tank |
| 22/03/2024 | Doncaster East Internal Drainage | PP/DEIB001 | 2,969.36 | Shared employee costs Feb 24 |
| 22/03/2024 | North Lincs Engineering Ltd | PP/NLEN001 | 6,580.80 | Strip down and removal of at Heckdyke PS |
| 25/03/2024 | Total Energies | PP/TOTG001 | 1,411.62 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 4,262.68 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 11,015.42 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 6,228.53 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 12,348.40 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 18,700.83 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 925.06 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 13,217.64 | Pumping Station electricity |
| 25/03/2024 | Total Energies | PP/TOTG001 | 5,650.83 | Pumping Station electricity |
| 28/03/2024 | City Electrical Factors | PP/CEFL001 | 1,683.91 | Star delta starter kit for Cow Lane PS |
| 28/03/2024 | John Roe Ltd | PP/JOHN | 1,174.20 | Servicing of vehicles |
| 06/03/2024 | Skipton B/Soc - Term Deposit | IAT | 250,000.00 | Investment of fixed term deposit |
| 20/03/2024 | Woldmarsh Producers Ltd | PP/WOLD001 | 3,690.62 | Fuel and materials |
| 21/03/2024 | P.A.Y.E. | PAYE & Pension Payments | 7,642.10 | |
| 21/03/2024 | Net Wages | PAYE & Pension Payments | 5,214.05 | |
| 28/03/2024 | Net Wages | PAYE & Pension Payments | 17,555.75 | |
| 15/03/2024 | Pension Fund | NEST | 1,804.63 | |
| 09/04/2024 | Chronicle Publications Ltd | PP/CHRO001 | 604.80 | Reforming works notices - Epworth Times |
| 27/03/2024 | Scottish Hydro Electric | PP/SCOT001 | 9,433.21 | Pumping Station electricity |
| 10/04/2024 | Spillhut | PP/SPIL001 | 780.00 | |
| 11/04/2024 | P.A.Y.E. | PAYE & Pension Payments | 9,896.54 | |
| 09/04/2024 | Hermeq Ltd | PP/HERM001 | 1,678.79 | Drop door skip |
| 09/04/2024 | Gascageshop | PP/GASC001 | 522.00 | |
| 09/04/2024 | Bench Master | PP/BENC001 | 2,274.00 | 2 heavy duty work benches |
| 19/04/2024 | Croft Bank Red Polls | PP/CROF001 | 3,576.00 | Fencing at Warping Drain phase 2 |
| 19/04/2024 | Doncaster East Internal Drainage | PP/DEIB001 | 1,529.57 | Shared employee costs March 24 |
| 19/04/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 8,626.04 | Engineering and disbursement recharges March 24 |
| 26/04/2024 | AIM Electrical Services Ltd | PP/AIME001 | 765.12 | |

| | | | | |
|------------|-----------------------------------|---------------------|-----------|--|
| 26/04/2024 | Batchmix Ltd | PP/BATC001 | 981.14 | |
| 26/04/2024 | Inter-Lec Ltd | PP/INTL001 | 2,010.00 | Hire of cables at Wiseton PS |
| 26/04/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 9,723.75 | Construction of weedscreens for pumping stations |
| 26/04/2024 | OVIVO Uk Ltd | PP/OVIV001 | 954.41 | |
| 22/04/2024 | Total Energies | PP/TOTG001 | 1,364.61 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 3,430.83 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 12,386.61 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 5,531.22 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 11,674.28 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 18,593.38 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 826.50 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 14,482.26 | Pumping Station electricity |
| 22/04/2024 | Total Energies | PP/TOTG001 | 6,189.97 | Pumping Station electricity |
| 30/04/2024 | | Pension Aegon & NFU | 723.73 | |
| 02/05/2024 | Inter-Lec Ltd | PP/INTL001 | 11,340.00 | Electrical inspections at various pumping stations |
| 02/05/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 20,410.75 | Consortium recharges March 24 |
| 02/05/2024 | Schneider Electric Systems UK Ltd | PP/SCHN001 | 3,751.89 | Telemetry support 01.04.24-30.06.24 |
| 02/05/2024 | Environment Agency - Precept | PP/ENVA001 | 15,154.75 | Flood & coastal erosion risk management levy |

Total

643,778.46

For data protection purposes some information may be excluded from this report, for example where payments have been made to individuals.

6. Management Variance Accounts detailed report

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 Actual | Notes |
|--|---------------------|-------------------|---------------------|--|
| INCOME | | | | |
| Where the Income variance is negative this shows that the income received is less than estimated for | | | | |
| The following income is not related to Engineering Schemes | | | | |
| Agricultural drainage rates | 620,492.00 | (2,732.55) | 617,759.45 | Rates decreased as land removed & will be incl in Special Levy from 24/25 |
| Special levies | 1,090,596.00 | 0.00 | 1,090,596.00 | |
| Rental, wayleaves & grazing income | 7,124.00 | 25.22 | 7,149.22 | |
| Income from PSCAs | 0.00 | 0.00 | 0.00 | |
| Income from rechargeable works | 0.00 | 2,394.96 | 2,394.96 | Works recharged to TVIDB & DEIDB |
| Income from recharge of disbursements | 0.00 | 571.67 | 571.67 | Income matched to expenditure |
| Income from consenting | 10,500.00 | 254,701.78 | 265,201.78 | Treated Effluent £249,844.95; Surface Water £12,336.83. Consents £3,020 |
| Contributions to PS expenditure | 928.00 | 1,282.21 | 2,210.21 | Recharge on Scaftworth PS |
| Contributions to Drain Maintenance expenditure | 0.00 | 0.00 | 0.00 | |
| Contributions to other costs | 16,426.00 | 7,706.74 | 24,132.74 | Contributions towards Ops Manager £19,844.47 from DEIDB |
| Deferred income, commuted sums & contributions | 0.00 | 0.00 | 0.00 | |
| Other income | 0.00 | 1,444.34 | 1,444.34 | Sale of Scrap |
| Investment interest | 2,000.00 | 11,617.10 | 13,617.10 | Higher interest rates than estimated for |
| TOTAL INCOME - not including absorption income | 1,748,066.00 | 277,011.47 | 2,025,077.47 | Positive Variance on Monetary Income |
| Absorption Income - offset to costs | | | | |
| Own use of plant recharged (absorption) | 221,985.00 | (25,506.25) | 196,478.75 | |
| Drains Maintenance Absorbed Plant | (218,909.00) | 48,102.25 | (170,806.75) | |
| PS Maintenance Absorbed Plant | (3,076.00) | (13,523.00) | (16,599.00) | |
| PSCA Works Absorbed Plant | 0.00 | 0.00 | 0.00 | |
| Recharge Works Absorbed Plant | 0.00 | (830.50) | (830.50) | |
| Own use of plant recharged (absorption) to Schemes | 0.00 | 8,242.50 | 8,242.50 | Use of own plant within schemes improves the General Surplus Cash Position of the Board. Agrees to Project report for Schemes |
| DLO Own use of labour recharged (absorption) | 272,142.00 | (98,875.25) | 173,266.75 | |
| Drains Maintenance Absorbed DLO Labour | (244,399.00) | 131,068.99 | (113,330.01) | |
| PS Maintenance Absorbed DLO Labour | (27,743.00) | (10,527.96) | (38,270.96) | |
| PSCA Absorbed DLO Labour | 0.00 | 0.00 | 0.00 | |
| Recharge Works Absorbed OPS manager Labour | 0.00 | 0.00 | 0.00 | |
| Recharge Works Absorbed DLO Labour | 0.00 | (1,481.13) | (1,481.13) | |
| Consenting Absorbed OPS Manager Labour | 0.00 | (1,683.14) | (1,683.14) | |
| Own use of labour recharged (absorption) to Schemes | 0.00 | 18,501.51 | 18,501.51 | Use of own DLO labour (£17,348.92) & OPS manager labour (£1,152.59) within schemes improves the General Surplus Cash Position of the Board. |
| TOTAL INCOME - including absorption income in schemes | 1,748,066.00 | 303,755.48 | 2,051,821.48 | Positive Variance on Income - will increase General Cash Reserves. Mainly due to use of own labour & plant on Schemes |

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 Actual | Notes |
|---|---------------------|--------------------|---------------------|---|
| EXPENDITURE | | | | |
| Where the expenditure variance is negative this shows that the expenditure is more than estimated for | | | | |
| MAINTENANCE & DEVELOPMENT EXPENDITURE | | | | |
| Drain maintenance expenditure | 68,713.00 | 6,115.62 | 62,597.38 | Underspend on contractors |
| Pumping station expenditure | 552,139.00 | (51,023.76) | 603,162.76 | Electric £21,024 overspent. Contractors/consult £21,213 overspent; Stocks £6,728 overspent. Insurance Inspect £3,178 overspent. |
| PSCA Recharge expenditure | 0.00 | 0.00 | 0.00 | |
| Recharge expenditure | 0.00 | (77.35) | 77.35 | External costs in Recharge Income - stocks used |
| Consenting time expenditure | 14,000.00 | (1,312.44) | 15,312.44 | External Consenting costs higher resulting in lower Consortium costs |
| Disbursement Costs | 0.00 | (571.67) | 571.67 | |
| Cost of goods sold & stock variances | 0.00 | 10,826.57 | (10,826.57) | Stocktake variances |
| TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE | 634,852.00 | (36,043.03) | 670,895.03 | Negative Variance on Maintenance & Development Expenditure - will decrease General Cash Reserves |
| SUPPORTIVE EXPENDITURE | | | | |
| DLO costs | 344,508.00 | 36,087.87 | 308,420.13 | Apprentice left lower costs. Ops foreman vacancy was briefly unfilled. Salary & Oncosts underbudget £29,087.22. Training & medicals £7k under |
| Other direct expenses | 2,450.00 | (9,162.74) | 11,612.74 | Inc share of DEIDB Operative £9k not budgeted for |
| Environment Agency precept | 60,619.00 | 0.00 | 60,619.00 | |
| Support & establishment costs | 583,475.00 | 47,161.86 | 536,313.14 | Salaries overspend £51,793 OPS manager salary not incl in estimates. Consortium lower £48,055 Plant/vehicle running £33,680 IT £11,239 Depot £6,540 |
| Finance costs | 42,072.00 | 17,902.93 | 24,169.07 | Estimated Loan interest on new loans £17,820 not taken |
| Depreciation costs | 0.00 | (103,142.39) | 103,142.39 | This is a non-monetary accounting adjustment. |
| Bad debt costs | 0.00 | (592.70) | 592.70 | Rates debts w/off |
| Biodiversity & environmental costs | 300.00 | 26.82 | 273.18 | |
| TOTAL SUPPORTIVE EXPENDITURE | 1,033,424.00 | (11,718.35) | 1,045,142.35 | |
| TOTAL EXPENDITURE | 1,668,276.00 | (47,761.38) | 1,716,037.38 | |
| EXCEPTIONAL INCOME | 79,790.00 | 255,994.10 | 335,784.10 | |
| INCOME OVER EXPENDITURE | 79,790.00 | 262,536.97 | 342,326.97 | Overall Positive Variance on Income over Expenditure - will increase General Cash Reserves |

Isle of Axholme & NNWLMB
Variance to Estimates Report

| | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 Actual | |
|---|--------------------------|--------------------------|------------------------|---|
| INCOME OVER EXPENDITURE | 79,790.00 | 262,536.97 | 342,326.97 | |
| ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES | | | | |
| ADJUSTMENTS FOR NON MONETARY ITEMS | | | | |
| Remove the effects of Depreciation costs | 0.00 | 103,142.39 | 103,142.39 | |
| Remove the effects of Profit on Disposal - exception income | 0.00 | (6,542.87) | (6,542.87) | This is a non-monetary accounting adjustment |
| | 79,790.00 | 359,136.49 | 438,926.49 | This is a non-monetary accounting adjustment |
| ADJUSTMENTS FOR BALANCE SHEET ENTRIES | | | | |
| Adjustments for Reserves Movements | | | | |
| Prior Yr Costs rated for in current year to add to reserves | 267,111.00 | 0.00 | 267,111.00 | This expenditure wasd rated for as a means to boost reserves to replace expected overspends in 2022/23. No futher expenditure took place in 23/24 |
| Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for) | 0.00 | 0.00 | 0.00 | BS32 |
| Additional Transfer of funds from Cash Reserves to meet Plant Renewals | 0.00 | 0.00 | 0.00 | |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00 | (4,000.00) | (4,000.00) | <i>Budgets held in Plant Reserves BS32. Vehicle disposal not taken place</i> |
| Funds transferred from plant reserve back to general reserves to meet expenditure | 0.00 | (79,447.40) | (79,447.40) | £0 funds remaining in Plant reserves - See Plant Note & BS31 |
| | 267,111.00 | (83,447.40) | 183,663.60 | |
| Fixed Asset Adjustments | | | | |
| Motor additions | | | | |
| Toyota Proace FV23UUD | 0.00 | 12,828.53 | 12,828.53 | Funds held in 21/22 plant reserve £12,829 |
| Toyota Proace FV23WCU | 0.00 | 12,828.53 | 12,828.53 | { Funds held in 22/23 plant reserve £27k |
| Toyota Proace FV23WCR | 0.00 | 12,828.53 | 12,828.53 | |
| Isuzu D-Max FY23WEH | 28,000.00 | 1,365.17 | 29,365.17 | |
| Toyota Proace City Van Active FV73 NNM | 15,000.00 | 1,361.01 | 16,361.01 | 10/11/2023 |
| | 43,000.00 | 41,211.77 | 84,211.77 | BS51 |
| Vehicle disposals | | | | |
| new disposals list | | | | |
| Mitsubishi YP13 TWE | 0.00 | (2,832.67) | (2,832.67) | Funds held in 21/22 plant reserve £2.5k. Sold 7/6/23 |
| Nemo Van PLN7847 FX65 MKU | 0.00 | (870.33) | (870.33) | Funds held in 22/23 plant reserve £3k. Sold 7/6/23 |
| Nemo Van PLN7848 FX16 KZA | 0.00 | (875.76) | (875.76) | Funds held in 22/23 plant reserve £2k. Sold 7/6/23 |
| Ford Ranger PLN7849 YM16 PGE | (4,000.00) | 4,000.00 | 0.00 | Expected disposal to hold in Plant reserve cfwd |
| Citroen Nemo YT63 PKF | (3,000.00) | 2,154.39 | (845.61) | 07/06/2023 |
| | (7,000.00) | 1,575.63 | (5,424.37) | BS52 |
| Plant additions | | | | |
| New additions - list | | | | |
| McConnel Flail PLN7866A | 0.00 | 39,693.80 | 39,693.80 | Funds held in plant reserve £37,118.40 - purch 04/12/23 |
| JCB 3-phase generator | 0.00 | 7,500.00 | 7,500.00 | Funds held in plant reserve £10k - 07/12/23 |
| Stihl Chainsaw with 18" bar PLN7876 | 0.00 | 571.64 | 571.64 | Purchased 13.01.24 |
| | 0.00 | 0.00 | 0.00 | |
| | 0.00 | 47,765.44 | 47,765.44 | BS41 |
| Plant disposals | | | | |
| new disposals list | | | | |
| Chieftan Loader trailer PLN7838 | | (4,560.00) | (4,560.00) | Planned to be disposed of in 22/23. Sold 06/07/23 |
| | 0.00 | 0.00 | 0.00 | |
| | 0.00 | (4,560.00) | (4,560.00) | BS42 |
| Loan Capital Adjustment | | | | |
| PWLB Loan repayments - Existing | 36,636.00 | 0.16 | 36,636.16 | |
| PWLB Loan repayments - Future | 12,297.00 | (12,297.00) | 0.00 | BS23 |
| | 48,933.00 | (12,296.84) | 36,636.16 | |
| Non I&E (Costs) & Income | 352,044.00 | (9,751.40) | 342,292.60 | |
| Variance at 31/03/2024 | (272,254.00) | 368,887.89 | 96,633.89 | |
| Planned Board Funding towards schemes | (67,000.00) | 0.00 | (67,000.00) | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | (339,254.00) | 368,887.89 | 29,633.89 | |
| Unplanned adjustments to Reserves during period: | | | | |
| <i>See Transfer of Budgets:</i> | | | | |
| Additional Funds Required for Engineering Schemes to be taken from Applied Reserves | 0.00 | (249,845.00) | (249,845.00) | |
| Engineering/Ops Scheme funds transferred back to General Reserves | 0.00 | 0.00 | | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | (339,254.00) | 119,042.89 | (220,211.11) | |

Mrs N. Hind FCCA
Finance Manager



**ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL
MANAGEMENT BOARD**

**UNAUDITED
FINANCIAL ACCOUNTS**

FOR THE PERIOD 1ST APRIL 2023 TO 31ST MARCH 2024



ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

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Narrative Statement

Annual Report

About the Isle of Axholme & North Nottinghamshire Water Level Management Board

The Isle of Axholme & North Nottinghamshire Water Level Management Board (IOANN) is an independent body created under Land Drainage Statutes responsible for flood defence, drainage and water level management works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities of North Lincolnshire, East Riding of Yorkshire, Doncaster City, Bassetlaw District Councils.

The Board secures income mainly from drainage levies on farmers and other occupiers, and from special levies on local authorities. The Board also pays levies to the Environment Agency to fund works on main rivers within the Board's area.

The address of the registered office is:

The Gables Business Court
Belton Road
Epworth
Doncaster
South Yorkshire
DN9 1JL

The Board is administered by the Water Management Consortium, a 4 Board Consortium comprising Lindsey Marsh Drainage Board, Trent Valley Internal Drainage Board and Doncaster East Internal Drainage Board. The administration address is:

Wellington House
Manby Park
Manby
Louth
Lincolnshire
LN11 8UU

The Board consists of 12 elected members and 13 nominated members.

Elected Members:

J Coggon (Chairman)
P Cornish (Vice-Chairman)
R Adam
J H T Bramhill
T Dickinson
J Fretwell
M A Harris
R Mason
M Wagstaff
M T Smith
2 Vacancies



Appointed by North Lincolnshire Council

Mr I Bint
Cllr Mrs J Kennedy
Cllr T Mitchell
Mr M D Pilkington
Cllr Mrs J Reed
Cllr D Robinson
Cllr D J Rose
4 Vacancies

Appointed by Bassetlaw District Council

Cllr Mrs H Brand
Cllr Mrs J M Sanger

This document is the Statement of Accounts of IOANN for the financial year ended 31st March 2024. The accounts consist of:

The Statement of Responsibilities

This statement identifies the officer who is responsible for the proper administration of the Board's financial affairs.

The Income and Expenditure Account

This statement shows the gross expenditure, income and net expenditure on the major activities for which the Board is responsible and compares that cost with the finance provided by the local rate payer and others.

The Balance Sheet

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal, the fixed and net current assets employed in its operation, together with summarised information of the fixed assets held. This statement also includes the assets and liabilities of the Board.

The Statement of Movement on Reserves

This statement shows the changes in reserves during the reporting period.

The Statement of Accounting Policies

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

Summary of Financial Performance

The Board's financial position improved during the year as follows:



- 1 **Deficit / Surplus:** The Income & Expenditure Statement shows the expenditure and income relevant to both the engineering schemes and also the general maintenance and support costs of the Board. The Income & Expenditure Statement includes costs that are non-monetary and are accounting adjustments, such as depreciation, that do not represent cash leaving the Board. The general maintenance & support income/expenditure resulted in a surplus of **£342,326.97** whilst the engineering schemes income/expenditure resulted in a deficit of **£864,643.99** As the Board earmarks the funds to be allocated to schemes, the timing of the income received and its associated expenditure may indeed fall into different accounting periods. The Statement of Reserves shows the funds remaining in schemes as at the 31st March 2024.
- 2 **Deficit / Surplus:** In addition to the expenditure represented in the Income & Expenditure Statement the Board also incurs costs that are represented in the Balance Sheet values, such as fixed asset additions / disposals and also capital loan repayments. When the Board prepare the annual Estimates of Income and Expenditure these Balance sheet costs must also be included to ensure the Board has sufficient monetary funds to pay such costs.
- 3 **Deficit / Surplus:** The approved 2023/24 Estimates expected a deficit position for the year of **£339,254**; any deficit must be met from general reserves. The Board experienced increased costs for Pumping station annual running costs including electricity & repair cost; however these were offset by an increase in Investment Income and savings in Consortium fees plus the costs relating to new loans delayed to future years; the overall outturn resulted in a deficit of **£220,211.11**.
- 4 **Fixed Assets:** During the year the Board purchased 4 Proace Vans, Isuzu Pick up, McConnel Flail, JCB generator and a Stihl Chainsaw at a total cost of £131,977. The Board disposed of 3 Nemo vans, Mitsubishi pick up, and a chieftan low loader trailer for £9,984 making a net profit on disposal of £6,543.
- 5 **Funding:** The Boards expenditure is mainly funded by cash from ratepayers and levies on local Councils. The Board also holds a number of cash reserves. External funding is sought on Schemes from the RFCC and DEFRA.

Five Year Capital Works Programme

As reported and approved by the Board in January of each year, full details of the 5 year capital works programme along with a copy of the full estimates for income and expenditure of the Board, can be requested from the office. These estimates underline the importance of having adequate reserves and detail the funding sources which includes long term debt, flood defence grant in aid and third party contributions.



Statement of Responsibilities for the Statement of Accounts

The Board is required:

- 1 To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board that officer is the Responsible Financial Officer.
- 2 To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- 3 Approve the Statement of Accounts.

The Responsible Financial Officer's responsibilities:

The Responsible Financial Officer is responsible for the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date, and its Income and Expenditure for the year ended 31st March 2024.

In preparing this Statement of Accounts, the Responsible Financial Officer has:

- 1 selected suitable accounting policies and then applied them consistently;
- 2 made judgements and estimates that were reasonable and prudent;
- 3 has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. This Board is a Category 2 Authority
- 4 applied the accounting concept of a going concern by assuming the IDB will continue to operate for the foreseeable future.

The Responsible Financial Officer has:

- 1 kept proper accounting records which were up to date;
- 2 taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate of the Responsible Financial Officer:

This Statement of Accounts forms the basis for the Board's Annual return (AGAR) and it is that upon which the Auditor will form an opinion. It provides a true and fair view of the financial position of the Board at 31st March 2024 and its Income and Expenditure for the year then ended.



Name: Nicola Hind FCCA
Designation: Financial Reporting Officer Date: 17th May 2024

Certificate of the Chairman of the Board:

I confirm that the Financial Statements were approved by the Isle of Axholme & North Nottinghamshire Water Level Management Board at a meeting held on the 25th June 2024.

Name: John Coggon
Designation: Chairman Date: 25th June 2024

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLM

Income & Expenditure Account

All Values are shown in **Pound Sterling**

| | | 31.03.2023 Notes | 31.03.2023 Current Year | 31.03.2023 Current Year | 31.03.2023 Current Year | 31.03.2023 Previous Year | 31.03.2023 Previous Year | 31.03.2023 Annual Maintenance Income & Expenditure account - General reserves | 31.03.2023 Scheme Income & Expenditure account - General reserves | 31.03.2023 Scheme Income & Expenditure account - General reserves | 31.03.2023 Scheme Income & Expenditure account - General reserves |
|--|----|---------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|--|--|--|--|
| INCOME | | | | | | | | | | | |
| Agricultural drainage & rates | | 617,759.45 | | 617,759.45 | | 517,076.12 | | 517,076.12 | | 517,076.12 | |
| Special levies | | 1,090,566.00 | | 1,090,566.00 | | 900,419.00 | | 900,419.00 | | 900,419.00 | |
| Rental, wayleaves & grazing income | | 7,149.22 | | 7,149.22 | | 7,125.26 | | 7,125.26 | | 7,125.26 | |
| Income from PSCAs | 3 | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Income from rechargeable works | 4 | 2,384.96 | | 2,384.96 | | 1,671.05 | | 1,671.05 | | 1,671.05 | |
| Income from consanering | 5 | 265,201.78 | | 265,201.78 | | 35,081.28 | | 35,081.28 | | 35,081.28 | |
| Income from recharge of disbursements | 6 | 571.57 | | 571.57 | | 2,801.99 | | 2,801.99 | | 2,801.99 | |
| Other contributions | 7 | 26,342.95 | | 26,342.95 | | 15,226.00 | | 15,226.00 | | 15,226.00 | |
| Other income | 8 | 1,444.34 | | 1,444.34 | | 1,500.00 | | 1,500.00 | | 1,500.00 | |
| Investment interest | | 13,617.10 | | 13,617.10 | | 13,617.10 | | 13,617.10 | | 13,617.10 | |
| Contributions to Schemes | 24 | | | 70,000.00 | | 70,000.00 | | 0.00 | | 0.00 | |
| Grants | 23 | | | 0.00 | | 0.00 | | 309,000.00 | | 309,000.00 | |
| Deferred Income / commuted sums to schemes | 25 | | | 60,000.00 | | 60,000.00 | | 37,614.00 | | 37,614.00 | |
| Own use of plant recharged (absorption) | 9 | 196,478.75 | | 196,478.75 | | 196,478.75 | | 229,371.31 | | 229,371.31 | |
| Own use of labour recharged (absorption) | 9 | 173,266.75 | | 173,266.75 | | 173,266.75 | | 157,220.27 | | 157,220.27 | |
| TOTAL INCOME | | <u>2,394,822.97</u> | | <u>130,000.00</u> | | <u>2,524,822.97</u> | | <u>1,870,806.22</u> | | <u>346,614.00</u> | |
| MANTENANCE & DEVELOPMENT EXPENDITURE | | | | | | | | | | | <u>2,217,220.22</u> |
| Engineering scheme expenditure | 26 | | | 994,643.99 | | 994,643.99 | | 482,314.90 | | 482,314.90 | |
| Drain maintenance expenditure | 10 | 346,734.14 | | 346,734.14 | | 188,999.68 | | 188,999.68 | | 188,999.68 | |
| Pumping station expenditure | 11 | 658,032.72 | | 658,032.72 | | 348,272.03 | | 348,272.03 | | 348,272.03 | |
| PSCA Recharge Expenditure | 3 | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Recharge expenditure | 4 | 2,388.98 | | 2,388.98 | | 1,671.09 | | 1,671.09 | | 1,671.09 | |
| Consenting expenditure | 5 | 16,995.58 | | 16,995.58 | | 15,262.81 | | 15,262.81 | | 15,262.81 | |
| Disbursement Costs | 6 | 571.67 | | 571.67 | | 2,801.99 | | 2,801.99 | | 2,801.99 | |
| Cost of goods sold & stock variances | | (10,826.57) | | (10,826.57) | | (10,826.57) | | 1,492.38 | | 1,492.38 | |
| TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE | | <u>994,643.99</u> | | <u>994,643.99</u> | | <u>558,493.98</u> | | <u>482,314.90</u> | | <u>1,040,814.88</u> | |
| SUPPORTIVE EXPENDITURE | | | | | | | | | | | |
| DLO costs | 12 | 308,420.13 | | 308,420.13 | | 310,874.32 | | 310,874.32 | | 310,874.32 | |
| Other direct expenses | 13 | 11,612.74 | | 11,612.74 | | 2,584.35 | | 2,584.35 | | 2,584.35 | |
| Environment Agency precept | | 60,619.00 | | 60,619.00 | | 60,619.00 | | 60,619.00 | | 60,619.00 | |
| Support & establishment costs | 14 | 536,313.14 | | 536,313.14 | | 536,313.14 | | 507,496.63 | | 507,496.63 | |
| Finance costs | 15 | 24,168.07 | | 24,168.07 | | 24,169.07 | | 17,454.18 | | 17,454.18 | |
| Depreciation costs | 16 | 103,142.39 | | 103,142.39 | | 103,142.39 | | 101,755.47 | | 101,755.47 | |
| Bad debt costs | | 592.70 | | 592.70 | | 592.70 | | 1,068.71 | | 1,068.71 | |
| Biodiversity & environmental costs | | 273.18 | | 273.18 | | 273.18 | | 273.18 | | 273.18 | |
| TOTAL SUPPORTIVE EXPENDITURE | | <u>1,045,142.35</u> | | <u>1,045,142.35</u> | | <u>1,002,125.84</u> | | <u>0.00</u> | | <u>1,002,125.84</u> | |
| TOTAL EXPENDITURE | | <u>2,059,038.87</u> | | <u>994,643.99</u> | | <u>1,560,625.82</u> | | <u>482,314.90</u> | | <u>2,042,940.72</u> | |
| EXCEPTIONAL INCOME | | <u>335,784.10</u> | | <u>(864,643.99)</u> | | <u>309,380.40</u> | | <u>(135,700.90)</u> | | <u>174,279.50</u> | |
| NET SURPLUS / (DEFICIT) | | <u>6,542.87</u> | | <u>0.00</u> | | <u>36,350.50</u> | | <u>0.00</u> | | <u>36,350.50</u> | |
| | | <u>342,326.97</u> | | <u>(864,643.99)</u> | | <u>346,330.90</u> | | <u>(135,700.90)</u> | | <u>210,630.00</u> | |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Balance Sheet Report

All Values are shown in Pound Sterling

| | Notes | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|-----------|----------------------------|-----------------------------|
| FIXED ASSETS | 16 | | |
| Plant & equipment | | 474,452.75 | 512,754.68 |
| Motor vehicles | | <u>111,586.97</u> | <u>47,891.72</u> |
| FIXED ASSETS | | 586,039.72 | 560,646.40 |
| CURRENT ASSETS | | | |
| Stocks | | 44,586.28 | 55,928.49 |
| Trade debtors | | 327,522.67 | 9,654.13 |
| Rates debtors | | 27,969.56 | 2,924.17 |
| Other debtors | | 62.29 | 3,713.68 |
| Cash at Bank and in hand | 17 | 1,065,182.73 | 1,977,979.10 |
| Prepayments | | - | - |
| CURRENT ASSETS | | 1,465,323.53 | 2,050,199.57 |
| CURRENT LIABILITIES - DUE WITHIN 1 YEAR | | | |
| Trade creditors & supplier retentions | 18 | (226,811.51) | (166,451.59) |
| Other creditors | 19 | (4,951.96) | (3,585.55) |
| Accruals | | (12,035.66) | (4,275.00) |
| Taxation & social security | 20 | 46,932.59 | 36,597.82 |
| Loans & hire purchase | 21 | (37,711.20) | (36,636.16) |
| Deferred income & commuted sums | 22 | (3,700.86) | (63,382.62) |
| CURRENT LIABILITIES | | (238,278.60) | (237,733.10) |
| NET CURRENT ASSETS | | 1,227,044.93 | 1,812,466.47 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,813,084.65 | 2,373,112.87 |
| LONG TERM LIABILITIES | | | |
| Loans & hire purchase | 21 | <u>(706,423.92)</u> | <u>(744,135.12)</u> |
| LONG TERM LIABILITIES | | (706,423.92) | (744,135.12) |
| NET ASSETS | | 1,106,660.73 | 1,628,977.75 |
| RESERVES: | | | |
| USABLE RESERVES | | | |
| EARMARKED RESERVES | | | |
| Engineering Projects Reserve | 27 | 544,099.26 | 1,091,898.25 |
| Committed Sums Reserve | | 0.00 | 0.00 |
| Capital Receipts Unapplied Reserve | | 0.00 | 0.00 |
| Plant Renewal Fund | | <u>(4,000.00)</u> | <u>79,447.40</u> |
| TOTAL EARMARKED | | 540,099.26 | 1,171,345.65 |
| GENERAL RESERVES | | | |
| General Reserve - Profit & Loss Reserve | | 1,088,878.49 | 111,301.20 |
| Current period net surplus / (deficit) | | <u>(522,317.02)</u> | <u>346,330.90</u> |
| TOTAL GENERAL RESERVES | | 566,561.47 | 457,632.10 |
| UNUSABLE RESERVES | | | |
| Revaluation Reserve | | <u>0.00</u> | <u>0.00</u> |
| TOTAL NON-DISTRIBUTABLE RESERVES | | 0.00 | 0.00 |
| BOARD'S FUNDS | | 1,106,660.73 | 1,628,977.75 |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Statement of Movement in Reserves For the Year Ended 31 March 2024

| <u>Usable Reserves</u> | Engineering Projects Reserve | Commuted Sums Reserve | Capital Receipts Unapplied Reserve | Plant Renewal Fund | General Reserve - Profit & Loss Reserve | Total £ |
|-------------------------------------|------------------------------------|-----------------------------|---|--------------------------|---|--------------|
| | £ | £ | £ | £ | £ | |
| At 1 April 2023 | 1,091,898.25 | 0.00 | 0.00 | 79,447.40 | 457,632.10 | 1,628,977.75 |
| Profit / (Loss) for the Year | - | - | - | - | (522,317.02) | (522,317.02) |
| Board funding for projects | 67,000.00 | - | - | - | (67,000.00) | 0.00 |
| Engineering receipts | 130,000.00 | - | - | - | (130,000.00) | 0.00 |
| Loan Funding receipts | - | - | - | - | 0.00 | 0.00 |
| Other comprehensive income | - | - | - | - | - | 0.00 |
| Transfer to Plant reserves | - | - | - | - | 4,000.00 | 4,000.00 |
| Transfer from other reserves | 249,845.00 | - | - | - | 79,447.40 | 329,292.40 |
| | 1,538,743.25 | 0.00 | 0.00 | 79,447.40 | (178,237.52) | 1,439,953.13 |
| Transfer to other reserves | 0.00 | - | - | (4,000.00) | (249,845.00) | (253,845.00) |
| Net asset Additions | - | - | - | (79,447.40) | - | (79,447.40) |
| Engineering expenditure | (994,643.99) | - | - | - | 994,643.99 | 0.00 |
| At 31 March 2024 | 544,099.26 | 0.00 | 0.00 | (4,000.00) | 566,561.47 | 1,106,660.73 |
| <u>Unusable Reserves</u> | | | | | | |
| | | | | | Revaluation Reserve | Total £ |
| At 1 April 2023 | - | - | - | - | 0.00 | 0.00 |
| Profit / (Loss) for the Year | - | - | - | - | - | 0.00 |
| Transfer from other reserves | - | - | - | - | - | 0.00 |
| Transfer to other reserves | - | - | - | - | 0.00 | 0.00 |
| Depreciation of pumping stations | - | - | - | - | 0.00 | 0.00 |
| At 31 March 2024 | - | - | - | - | 0.00 | 0.00 |

Reserves Note

Reserves are held to create a working balance to mitigate the impact of uneven cash flows and avoid uneven rate increases or decreases, to create a contingency to cushion the impact of unexpected events and emergencies, and to build funds to meet predicted future expenditure. However, not all reserves can be used to deliver services and these are reflected as Usable and Unusable. Unusable reserves are determined by technical accounting rules and are not available for use by the Board. Revaluation and Pension reserves are examples of Unusable Reserves. Of the Usable Reserves, the Board holds two different types - Allocated or Earmarked Reserves and Unallocated or General Reserves.

Usable Reserves

Allocated or Earmarked Reserves

Allocated or Earmarked Reserves are sums set aside for a specific known future use.

Engineering Project Reserve

The Engineering Project Reserve is an earmarked reserve where the sums have been set aside for a specific project or to meet expenditure for a specific future purpose.

Further notes relating to Engineering Project Reserves can be found in the Notes to the Accounts at Note 30

Commuted Sums Reserve

A commuted sum is a "one-off" receipt, from a 3rd party, of a capital nature that is reserved against future expenditure of a specific nature. Any commuted sums are now held on the balance sheet as a future obligation (creditor) rather than a value in the reserve account.

Capital Receipts Unapplied Reserve

Capital receipts arise from the disposal of land & building assets and are credited to the Capital Receipts Unapplied Reserve from where new building or land assets may be financed from in the future.

Plant Renewal Fund Reserve

The Plant Renewal & Operating Reserve is an earmarked reserve where funds have been set aside and are held for future costs incurred in the provision of new plant.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Statement of Movement in Reserves For the Year Ended 31 March 2024

Unallocated or General Reserves

Unallocated or General Reserves are funds to provide protection against unplanned expenditure.

The General Reserves, as shown on the Balance Sheet, shows the equity of the Board, and these funds are made up of both cash and non-cash assets/liabilities, such as any fixed assets the Board holds in its balance sheet.

When considering the Board's financial position, within those General reserves we identify the cash element so that we can ensure we have sufficient funds in the form of cash to meet our everyday expenditure and keep enough in reserve to enable the Board to meet any unplanned expenditure caused by an increase in costs or a flooding event. The Board's policy is to maintain a level of 30% of average net operating costs. The calculation of average operating costs includes expenditure on pumping stations, watercourse maintenance, administration, other assets and borrowing charges. Non-monetary expenses, such as depreciation, are not included in the calculation.

Unusable Reserves

Revaluation Reserve

The revaluation reserve is a non-monetary accounting adjustment to record movement arising from the revaluation of the Pumping Stations from their historical cost to their value as at the revaluation date. The Revaluation Reserve is reduced annually in line with the value of the depreciation of the Pumping Stations. The Reserve value is not available for use by the Board.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

1 General Information

Internal Drainage Boards are independent bodies created under land drainage statutes and the Board is governed by Section 1 of the Land Drainage Act 1991. The Board has permissive powers to undertake flood defence works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities in the area.

The Board is subject to the Audit Commission Act 1998 and also the Accounts and Audit Regulations as issued under that Act.

2 Accounting Policies

The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit & Accountability Act 2014.

The Board is a Category 2 Authority and it has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do.

The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 and 2 of the Practitioners' Guide as published by the National Association of Local Councils 2024

Summary of significant accounting policies and key accounting statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Accounting Concepts

These accounts have been prepared in accordance with the following accounting concepts:

Going Concern

Prudence

Accruals

Statement of compliance

These financial statements have been prepared having regard to the Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, along with the guidance published by the Association of Drainage Authorities (ADA), with the following exception: -

Government Grants and Subsidies

Grants are credited to the Income & Expenditure account in the year they are received, this is in accordance with the proper practices as per the Practitioners Guide 2024 in the preparation of the AGAR. To ensure that Grant income not spent is held separately to the general reserves, all grants and associated expenditure relating to Engineering Schemes are held separately in the Balance Sheet Reserves and released back to General Reserves during the life of the scheme. This enables the funds allocated and received for a specific purpose to be held separately to the general reserves and ensures that those schemes have sufficient funds available to continue.

Basis of preparation

The financial statements have been prepared using the historical cost convention, except that as disclosed in the accounting policies, certain items are shown at fair value.

These financial statements are prepared in sterling which is the functional currency of the Board.

Tax

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the accounts only to the extent that it is irrecoverable.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

Tangible assets

Tangible fixed assets are recognised as expenditure on acquisition, creation or enhancement of fixed assets with a value in excess of £500, or £2,000 in the case of computer equipment, and with an estimated useful life in excess of one year and are capitalised on an accruals basis in the accounts.

Tangible fixed assets are included at historic cost less any depreciation charge.

The useful lives on the various assets held on the Fixed Asset Register are as follows:

Buildings: 50 years

Pumping station contents and weedscreen cleaners: 25 years

Motor vehicles and equipment: 5 years

Excavators and plant: 5-10 years

Whilst the Board hold Pumping Stations and Land as assets these are currently recorded with a Nil value in the Balance Sheet.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out method (FIFO).

Debtors

Trade debtors are amounts due from customers for goods sold or services performed in the ordinary course of business.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as Current Liabilities if the Board does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as Long Term Liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds and the amount due on redemption being recognised as a charge to the Income and Expenditure account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in Finance costs.

Borrowings are classified as Current Liabilities unless the Board has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Operating leases

Rentals payable under operating leases are charged to expenditure on a straight-line basis over the term of the lease.

Contingent assets and liabilities

Contingent liabilities are provided for in the accounts by way of accruals quantified by a best estimate on the non-invoiced costs that the Board incurred before the year end and had a legal obligation to settle within 9 months of the year-end.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|----------------------------|-----------------------------|
| 3 PSCA Income & Expenses | | |
| PSCA Income | | |
| PSCA Income - EA - DLO works done | 0.00 | 0.00 |
| Expenses for PSCA works | | |
| PSCA Costs - EA | 0.00 | - |
| PSCA costs | 0.00 | 0.00 |
| Income over Expenditure on PSCA | <u>0.00</u> | <u>0.00</u> |
| 4 Other Recharge Works | | |
| Income | | |
| Works performed recharged income - DLO | 2,394.96 | 1,671.08 |
| | <u>2,394.96</u> | <u>1,671.08</u> |
| Expenditure | | |
| Works performed costs & recharged as income | 2,388.98 | 1,671.09 |
| Income over Expenditure on Recharge works performed | <u>5.98</u> | <u>(0.01)</u> |
| 5 Consenting Recharges | | |
| Income | | |
| Consent & application fees | 3,020.00 | 2,500.00 |
| Surface water fees | 12,336.83 | 32,581.28 |
| Treated effluent fees | 249,844.95 | - |
| | <u>265,201.78</u> | <u>35,081.28</u> |
| Expenditure | | |
| Consenting costs | 16,995.58 | 15,262.81 |
| Income over Expenditure on Consenting Recharge | <u>248,206.20</u> | <u>19,818.47</u> |
| 6 Disbursement Income & Expenditure | | |
| Recharge of expenditure Income | | |
| Income receipts for expenses | 571.67 | 2,801.99 |
| | <u>571.67</u> | <u>2,801.99</u> |
| Recharge of expenditure | | |
| Expenses (disbursements) to be recharged | 571.67 | 2,801.99 |
| Income over Expenditure on Disbursements | <u>0.00</u> | <u>0.00</u> |
| Total Income Relating to Recharges | <u>268,168.41</u> | <u>39,554.35</u> |
| Total Expenditure Relating to Recharges | <u>19,956.23</u> | <u>19,735.89</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 7 Other Contributions | | |
| Scaftworth Pumping station running 25% of costs to CA | 2,210.21 | 946.76 |
| Contributions towards Apprentice DLO costs | 1,739.29 | 10,079.24 |
| Contributions towards standby costs | 2,058.66 | 3,200.00 |
| Contributions towards OPS manager costs | 19,844.47 | - |
| Contribution towards drains maintenance | 490.32 | 1,000.00 |
| Private mileage repayment | <u>26,342.95</u> | <u>15,226.00</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 8 Other income | | |
| Sale of scrap | 1,444.34 | - |
| Apprentice payment | - | 1,500.00 |
| Other income | <u>1,444.34</u> | <u>1,500.00</u> |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|----------------------------|-----------------------------|
| 9 Use of Own | | |
| Use of Own Plant | | |
| Engineering Projects | 8,242.50 | 101,494.00 |
| PS Projects | 16,599.00 | 2,256.50 |
| Recharge Projects | 830.50 | 546.00 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 170,806.75 | 125,074.81 |
| Other | 0.00 | 0.00 |
| Total Use of Own Plant | <u>196,478.75</u> | <u>229,371.31</u> |
| Use of Own Labour | | |
| Use of Own Labour - DLO | | |
| Engineering Projects | 18,501.51 | 87,881.62 |
| PS Projects | 38,270.96 | 15,383.95 |
| Recharge Projects | 1,481.13 | 1,125.09 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 113,330.01 | 52,829.61 |
| Consenting Projects | 1,683.14 | |
| Other | | |
| Total Use of Own Labour | <u>173,266.75</u> | <u>157,220.27</u> |
| Total Use of Own Labour & Plant | <u>369,745.50</u> | <u>386,591.58</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 10 Drain Maintenance Expenses | | |
| Flailing | 51,029.88 | 54,946.80 |
| Weedcutting | 127,937.02 | 115,485.65 |
| Emergency drain repairs | 39,881.05 | 3,243.74 |
| Other drain repairs | <u>127,886.19</u> | <u>15,323.49</u> |
| | <u>346,734.14</u> | <u>188,999.68</u> |
| Stocks | 34,067.11 | 869.17 |
| Use of own plant | 170,806.75 | 125,074.81 |
| Use of own labour | 113,330.01 | 52,829.61 |
| Contractors | 10,569.63 | 8,492.45 |
| Consultants | 4,717.87 | 1,270.04 |
| Compensation | 11,454.77 | 463.60 |
| Other | 1,788.00 | - |
| | <u>346,734.14</u> | <u>188,999.68</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 11 Pumping Station Expenses | | |
| Stocks | 8,043.28 | 3,151.55 |
| Use of own plant | 16,599.00 | 2,256.50 |
| Use of own labour | 38,270.96 | 15,383.95 |
| Contractors | 42,788.55 | 6,390.60 |
| Consultants | 17,291.39 | 9,637.76 |
| Utilities (Electric) | 494,831.41 | 264,978.53 |
| Utilities (Phone, rates) | 68.39 | 416.77 |
| Telemetry | 12,506.28 | 12,506.28 |
| Inspections | 2,991.60 | 5,208.68 |
| Insurance | 24,641.86 | 28,341.41 |
| Other costs | <u>658,032.72</u> | <u>348,272.03</u> |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

11 Pumping Station Expenses continued

| Pumping Station expenses - per station | 31.03.2024 | 31.03.2023 |
|--|-------------------|-------------------|
| Whitgift Sluice | AXOF0101 | 28.55 |
| Adlingfleet Outfall | AXOF0201 | - |
| Garthorpe Outfall | AXOF0301 | 152.61 |
| Waterton hall outfall | AXOF0401 | - |
| Keadby Warping Drain Outfall | AXOF0801 | - |
| Cow Lane | AXPS0201 | 77,281.15 |
| Paupers | AXPS0501 | 102,609.25 |
| Common Carr | AXPS0601 | 4,023.17 |
| Bewcarrs | AXPS0801 | 30,705.04 |
| Godnow | AXPS2401 | 6,753.80 |
| Althorpe | AXPS3801 | 6,048.02 |
| Greenholme | AXPS4001 | 13,423.86 |
| Derrythorpe | AXPS4301 | 38,176.93 |
| Trentside | AXPS4401 | 6,386.36 |
| Rushcarr | AXPS4501 | 26,143.83 |
| Southfield | AXPS4601 | 20,939.79 |
| Kelfield | AXPS4701 | 11,390.42 |
| Blackdyke | AXPS4801 | 709.77 |
| South Street | AXPS4901 | 42,491.39 |
| Drain Head Snow Sewer | AXPS5001 | 22,988.55 |
| 3 Bridges | AXPS5002 | 3,007.14 |
| 4 Bridges | AXPS5101 | 5,209.43 |
| Heckdyke | AXPS5301 | 9,294.40 |
| Gringley | AXPS5701 | 131,256.06 |
| Scaftworth | AXPS5801 | 7,982.29 |
| Wiseton | AXPS6101 | 91,030.91 |
| | <u>658,032.72</u> | <u>348,272.03</u> |

12 DLO costs

| | 31.03.2024 | 31.03.2023 |
|---------------------------|-------------------|-------------------|
| | Current Year | Previous Year |
| Wages | 216,410.68 | 241,661.18 |
| Wages Overtime | 44,049.15 | 18,027.22 |
| Employers NIC | 27,033.30 | 25,717.97 |
| Employers Pension | 15,627.65 | 15,581.31 |
| DLO Travelling | - | 188.60 |
| DLO Training | 3,342.37 | 7,022.79 |
| PPE & Protective clothing | 1,782.98 | 2,307.25 |
| DLO Medicals | 174.00 | 368.00 |
| | <u>308,420.13</u> | <u>310,874.32</u> |

13 Other Direct Costs

| | 31.03.2024 | 31.03.2023 |
|----------------------------------|------------------|-----------------|
| | Current Year | Previous Year |
| Subcontractors / shared employee | 8,999.98 | - |
| Consumables | 1,025.76 | 1,213.09 |
| Buyers fees | 1,058.00 | 1,371.26 |
| Abstraction fees & licences | 529.00 | - |
| Miscellaneous expenses | - | - |
| | <u>11,612.74</u> | <u>2,584.35</u> |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|---|----------------------------|-----------------------------|
| 14 Support & Establishment Costs | | |
| * Staff costs | 86,545.56 | 34,097.29 |
| Other staff costs incl travelling, training, recruitment, insurance | 11,383.08 | 9,863.12 |
| Depot costs | 13,553.19 | 8,043.96 |
| Office costs | 18,387.43 | 16,480.05 |
| Administration costs | 7,671.28 | 6,301.60 |
| Consortium recharges | 201,027.53 | 192,900.27 |
| Advertising costs | 1,013.19 | 893.74 |
| Shows and promotions | 250.00 | 0.00 |
| Travelling & subsistence costs | 3.00 | 69.42 |
| Motor vehicle running costs | 37,869.09 | 56,655.04 |
| Plant vehicle running costs | 91,588.37 | 123,039.72 |
| Plant (non-motorised) running and maintenance costs | 22,062.16 | 19,147.04 |
| Small tools renewals | 1,364.75 | 1,981.95 |
| Office & hire equipment costs | 339.36 | 362.52 |
| IT costs | 14,148.07 | 7,370.79 |
| Legal & professional fees | 8,563.30 | 6,954.33 |
| Board expenses | 5,491.02 | 6,493.85 |
| Subscriptions | 53.63 | 0.00 |
| ADA costs | 4,808.97 | 4,294.00 |
| Insurances | 10,190.16 | 12,547.94 |
| Miscellaneous | 0.00 | 0.00 |
| | <u>536,313.14</u> | <u>507,496.63</u> |

* **Staff Costs** includes salaries, pensions & NIC of support staff.

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|-------------------------|----------------------------|-----------------------------|
| 15 Finance Costs | | |
| Bank charges | 1,089.98 | 1,201.26 |
| Credit charges | 84.90 | 45.60 |
| Card machine charges | 541.75 | 502.15 |
| PWLB Loan Interest | 22,452.44 | 15,705.17 |
| | <u>24,169.07</u> | <u>17,454.18</u> |

16 Tangible assets

| | Land & Buildings | Pumping Stations & Contents | Plant, Equipment & Vehicles | Total |
|--|---------------------|-----------------------------------|-----------------------------------|---------------------|
| Cost or valuation | | | | |
| At 1 April 2023 | 0.00 | 0.00 | 1,221,080.17 | 1,221,080.17 |
| Additions in year | - | - | 131,977.21 | 131,977.21 |
| Disposals in year | - | - | (43,233.40) | (43,233.40) |
| At 31 March 2024 | <u>0.00</u> | <u>0.00</u> | <u>1,309,823.98</u> | <u>1,309,823.98</u> |
| Depreciation | | | | |
| At 1 April 2023 | 0.00 | 0.00 | 660,433.77 | 660,433.77 |
| Charge in the year | - | - | 103,142.39 | 103,142.39 |
| Eliminated on disposal of assets to plant reserves | - | - | (39,791.90) | (39,791.90) |
| At 31 March 2024 | <u>0.00</u> | <u>0.00</u> | <u>723,784.26</u> | <u>723,784.26</u> |
| Carrying amount | | | | |
| At 31 March 2024 | <u>0.00</u> | <u>0.00</u> | <u>586,039.72</u> | <u>586,039.72</u> |
| At 31 March 2023 | <u>0.00</u> | <u>0.00</u> | <u>560,646.40</u> | <u>560,646.40</u> |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

| | 31.03.2024 | 31.03.2023 |
|---|---------------------|----------------------|
| | Current Year | Previous Year |
| 16 Tangible assets continued | | |
| Depreciation charge on assets | 103,142.39 | 101,755.47 |
| Loss / (Profit) on disposal of plant & vehicles | <u>(6,542.87)</u> | <u>(36,350.50)</u> |
| | <u>96,599.52</u> | <u>65,404.97</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 17 Cash at bank and in hand | | |
| HSBC current account | 63,110.76 | 1,184,072.11 |
| Santander Business Reward account | 202,004.21 | 298,235.44 |
| HSBC BMM Account | 200,000.00 | |
| Beverley Building Society | 4,825.20 | 4,762.71 |
| Monmouth Building Society | 345,134.31 | 490,813.14 |
| Skipton B/Soc term deposit | 250,000.00 | |
| Cash | <u>108.25</u> | <u>95.70</u> |
| | <u>1,065,182.73</u> | <u>1,977,979.10</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 18 Trade creditors and supplier retentions | | |
| Trade creditors | (194,069.12) | (153,303.31) |
| Supplier retentions | <u>(32,742.39)</u> | <u>(13,148.28)</u> |
| | <u>(226,811.51)</u> | <u>(166,451.59)</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 19 Other Creditors | | |
| Wages | - | - |
| Pensions | (4,951.96) | (1,806.09) |
| Credit cards | - | (1,779.46) |
| Other creditors | <u>-</u> | <u>(4,951.96)</u> |
| | <u>(4,951.96)</u> | <u>(3,585.55)</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 20 Taxation and social security | | |
| VAT refund due from HMRC | 56,829.13 | 43,778.10 |
| VAT due to HMRC | - | - |
| PAYE due to HMRC | <u>(9,896.54)</u> | <u>(7,180.28)</u> |
| | <u>46,932.59</u> | <u>36,597.82</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 21 Loans | | |
| Due within 1 year | | |
| PWLB Loans | (37,711.20) | (36,636.16) |
| Hire Purchase | - | - |
| Other loans | <u>-</u> | <u>(37,711.20)</u> |
| | <u>(37,711.20)</u> | <u>(36,636.16)</u> |
| Due after 1 year | | |
| PWLB Loans | (706,423.92) | (744,135.12) |
| Other loans | <u>-</u> | <u>(706,423.92)</u> |
| | <u>(706,423.92)</u> | <u>(744,135.12)</u> |
| Total Loans & HP outstanding | <u>(744,135.12)</u> | <u>(780,771.28)</u> |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

**Notes to the Financial Statements
For the Year Ended 31 March 2024**

| | 31.03.2024 | 31.03.2023 |
|---|--------------------------|---------------------------|
| | Current Year | Previous Year |
| 22 Deferred Receipts & Commuted Sums | | |
| Commuted sum - Snow Sewer | - | (60,000.00) |
| Commuted sums held for culverts & drains maintenance | <u>(3,700.86)</u> | <u>(3,382.62)</u> |
| | <u><u>(3,700.86)</u></u> | <u><u>(63,382.62)</u></u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 23 Engineering projects Grant Income | | |
| Wrays Drain (AX21505) | <u>-</u> | <u>309,000.00</u> |
| | <u><u>0.00</u></u> | <u><u>309,000.00</u></u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 24 Contributions to Schemes | | |
| Wrays Drain - Crowle Flood Alleviation Scheme AX21505 | <u>70,000.00</u> | <u>0.00</u> |
| | <u><u>70,000.00</u></u> | <u><u>0.00</u></u> |
| | <u>0.00</u> | <u>0.00</u> |
| | Current Year | Previous Year |
| 25 Deferred income & commuted sums for schemes | | |
| Snow Sewer - Reforming Maintenance | - | 37,614.00 |
| AX22305 Drain Head Snow Sewer Refurb | <u>60,000.00</u> | <u>60,000.00</u> |
| | <u><u>60,000.00</u></u> | <u><u>37,614.00</u></u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 26 Engineering projects expenditure | | |
| Stocks | 10,505.68 | 55,756.33 |
| Use of own plant | 8,242.50 | 101,494.00 |
| Use of own labour | 18,501.51 | 87,881.62 |
| Contractors | 831,454.61 | 162,622.68 |
| Consultants Internal | 104,379.89 | 70,362.76 |
| Consultants External | 16,847.47 | |
| Compensation | 4,425.00 | 2,059.85 |
| Other costs - incl hard/software | <u>287.33</u> | <u>2,137.66</u> |
| | <u><u>287.33</u></u> | <u><u>2,137.66</u></u> |
| | <u>994,643.99</u> | <u>482,314.90</u> |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

| 27 Engineering Projects Reserves | 31.03.2024 | 31.03.2023 | Prior Years Continued Schemes |
|---|-------------------|--------------------|-------------------------------------|
| | Current Year £ | Previous Year £ | |
| Value of Engineering reserve bfwd | | | |
| At 1 April | 1,091,898.25 | 433,506.70 | |
| Funding received in year | | | |
| Board funding as agreed in the Estimates | 67,000.00 | 169,700.00 | 1,931,204.15 |
| Board funding (to)/from Reserves or from balances in Engineering Projects | | | |
| AX16025 Wiseton | - | - | 16,706.00 |
| AX19305 Wiseton | | | 95,000.00 |
| AX16014 South Street | - | - | 34,000.00 |
| AX16005 Pumping Station Emergency repairs | - | - | 8,751.00 |
| AX12015 Crowled Pumped Area | | | 44,689.17 |
| AX18024 Snow Sewer incl in Drain Maintenance | | | 10,000.00 |
| AX19999 OPS WED to Emergency flooding event | | | 13,257.94 |
| Emergency Drain Reps AX20501 to OPS WED | | | (24,169.61) |
| AX20601 Mink Control | | | 1,000.00 |
| Trf from New Depot AX18015 to Nom 7803 DEP for Depot reps | | | (9,000.00) |
| Trf from New Depot AX18015 to reserves | | | (23,500.00) |
| AX20600 Barn Owl closed & budget trf to reserves | | | (815.33) |
| AX21600 Barn Owl closed & budget trf to reserves | | | (202.89) |
| AX21801 Drain Investigatations closed & budget trf to reserves | | | (4,554.97) |
| Reforming closed & budget trf to reserves | 20,700.84 | | (3,645.13) |
| AX21504 Car Dyke (per meeting Chair 12/5/22) | (4,000.00) | | (25,000.00) |
| AX21506 Toft Dyke Clayworth | (1,433.26) | | 5,000.00 |
| AX17015 Toft Dyke Tree & Bushing to Reserves to Close | | (5,594.90) | |
| AX20802 Luddington Drain to Reserves to Close | | (549.16) | |
| AX20803 Medley & Belshaw to Reserves to Close | | (17,088.95) | |
| AX18008 Lound Hall trf from Reserves to Close | | 612.08 | |
| AX20307 Common Carrs - Funds trf to Reserves | | (140,503.78) | |
| AX19301 Trentside PS trf from Reserves | | (20,000.00) | |
| AX22403 Mother Drain SSSi Culvert Misterton Investigations | | 10,000.00 | |
| AX16019 Kelfield Pumped Catchment | | 42,000.00 | |
| AX21303 Funded from PS Renewal Reserve account | 249,845.00 | | |
| To be funded by loans - not taken | | | |
| Kelfield (AX16019)(loan intended £346,000) | - | - | 341,460.00 |
| Greenholme PS (AX15014)(loan intended £212,516) | - | - | 67,062.28 |
| Loan funding received in year | | | |
| Crowled Pumped area | - | - | 350,000.00 |
| Kelfield (AX16019) | | 50,000.00 | |
| Southfield (AX18001) | | 250,000.00 | |
| South Street (AX16014) | | 241,000.00 | |
| Funds released from Deferred Income held funds | | | |
| 25 Snow Sewer - Reforming Maintenance | | 37,614.00 | |
| AX22305 Drain Head Snow Sewer Refurb | 60,000.00 | | |
| To be funded by Other reserves | | | |
| AX20307 Funded from Capital Receipts Unapplied | | 199,249.58 | |

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2024

| | | | |
|---|------------|--------------|--------------|
| Grant funding received in year | | | |
| Crowle Pumped Area (AX12015) | | 758,847.00 | |
| Greenholme PS Improvements | | 84,000.00 | |
| South Street (AX16014) | | 589,000.00 | |
| Kelfield (AX16019) | | 169,999.00 | |
| Steelgoose reforming (LL) | | 16,650.00 | |
| Southfield (AX18001) | | 132,000.00 | |
| Heckdyke / Three/ Four Bridges (AX20305) | | 30,000.00 | |
| Carr Dyke Flood Relief Scheme (AX21504) | | 40,000.00 | |
| Wiseton (LL) (AX19305) | | 25,000.00 | |
| Telemetry Grant (AX20303) | | 48,859.94 | |
| 23 Wrays Drain (AX21505) | - | 309,000.00 | |
| Other contributions received in year | | | |
| Crowle Pumped Area | - | - | 19,000.00 |
| Access Improvements (AX18019) | - | - | 2,647.00 |
| Lound Hall (AX18008) | | | 2,453.00 |
| Scaftworth PS to CA 25% contribution | | | 4,682.00 |
| Clayworth Toft Dyke Scheme (AX21506) | | | 18,500.00 |
| Wrays Drain - Crowle Flood Alleviation Scheme AX21505 | | 70,000.00 | |
| Funds received | 446,845.00 | 1,140,706.45 | 4,768,880.55 |
| Engineering expenditure | | | |
| Expenditure in year | 994,643.99 | 482,314.90 | 4,335,580.32 |
| Difference on Income & Expenditure | - | | (206.47) |
| Actual expenditure | 994,643.99 | 482,314.90 | 4,335,373.85 |
| Engineering Projects Reserves Balance c/fwd | 544,099.26 | 1,091,898.25 | 433,506.70 |

28 Related Party Disclosures

Elected members must own land or be a representative of a landowner in the Board's district. The Board's landowners pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which is dependent on their acreage/annual value of land and is multiplied by the same rate as all other rate payers.

The Board is a member of the Water Management Consortium. The Consortium consists of three other Boards, Doncaster East Internal Drainage Board, Trent Valley Internal Drainage Board and Lindsey Marsh Drainage Board, who provide administrative services to the Board.

Annual Internal Audit Report 2023/24

Isle of Axholme & North Nottinghamshire Water Level Management Board

www.wmc-idbs.org.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|--|-----|-----|----------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | ✓ | | |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i> | | | ✓ |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✓ | | |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> . | ✓ | | |
| N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> . | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | No: applicable |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

19/03/2024 15/03/2024 30/04/2024

DAVID ROBISON

Signature of person who carried out the internal audit

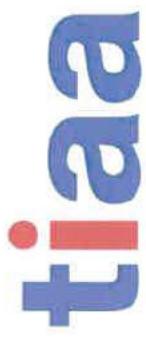
[Redacted]

Date

29/05/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



Internal Audit

FINAL

Isle of Axholme Internal Drainage Board

Assurance Review of Annual Governance and Accountability Return

2023/24

May 2024

Executive Summary

| OVERALL ASSESSMENT | <p>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes where appropriate the key risks for a drainage board.</p> | ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE | SCOPE <p>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p> | | | | | | | | | | |
|-------------------------------|---|--|---|-------------|--------|-----------|---------|-------------|--|---|---|---|---|
| KEY STRATEGIC FINDINGS | <ul style="list-style-type: none"> + The Water Management Consortium is well-run with good accounting practices and the governance, risk and control framework is working well. + The Consortium has an informative website which is easy to navigate and well populated with useful and key information. | GOOD PRACTICE IDENTIFIED <ul style="list-style-type: none"> + Good corporate governance is practiced by each of the four Boards within the Consortium with appropriate Member involvement. + The Dynamic Risk Register provides good oversight to embed and manage the Consortium's key operational activities. | ACTION POINTS <table border="1"> <thead> <tr> <th></th> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td></td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> </tr> </tbody> </table> | | Urgent | Important | Routine | Operational | | 0 | 0 | 2 | 0 |
| | Urgent | Important | Routine | Operational | | | | | | | | | |
| | 0 | 0 | 2 | 0 | | | | | | | | | |
| | | | | | | | | | | | | | |

Assurance - Key Findings and Management Action Plan (MAP)

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|--|--|----------|---|-------------------------------------|---------------------------------|
| 1 | Directed | A number of policies on the Water Management Consortium website do not include the Isle of Axholme IDB. Furthermore, the Members' Code of Conduct has not been reviewed since 2013 and has not specified the date of next review. | 3 Policies be updated on the Water Management Consortium website to include Isle of Axholme IDB. The Members' Code of Conduct be reviewed and approved by the appropriate body, and the date of next review be included in the document. | 3 | All policies are now on the website. The Members' Code of Conduct was reviewed in May 2022 and is now on the website. | 31/3/25 | Senior Management Team |
| 2 | Directed | A petty cash imprest account of £200 is maintained by the Rating Officer. A record book was provided showing all petty cash payments and the details of each item. All petty cash payments are accompanied by a petty cash receipt and VAT receipt attached to support the expenditure; these receipts are signed by the responsible officers. However, details of officers who incurred expenditure were not recorded within the petty cash record book as stated in the Financial Regulations. | 3 The petty cash record book will be updated in line with the Financial Regulations to include details of officers who incurred expenditure. | 3 | The Petty Cash book will be amended to also show the officer incurring the expenditure. | 1 st June 2024 | Finance Manager |

PRIORITY GRADINGS

| | | |
|---|-----------|--|
| 1 | URGENT | Fundamental control issue on which action should be taken immediately. |
| 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. |
| 3 | ROUTINE | Control issue on which action should be taken. |

Operational - Effectiveness Matter (OEM) Action Plan

| Ref | Risk Area | Finding | Suggested Action | Management Comments |
|-----|-----------|---|------------------|---------------------|
| | | No operational effectiveness matters were identified. | | |

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|--|-------------------------------|------------------------|------------------------|
| GF | Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | In place | 1 | - |
| RM | Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register. | In place | - | - |
| C | Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | In place | 2 | - |

Other Findings

- (Q) All the Organisation's policies and procedures can be easily accessed on the Water Management Consortium website. Review of a number of policies confirmed relevant and comprehensive guidance is in place for all aspects of the IDB, including Financial Regulations; Anti-Fraud and Corruption Policy; Members' Code of Conduct; and Risk Management Policies.
- (Q) Copies of Board Agendas and Minutes were provided. Review of 26th September 2023, 28th November 2023 and 23rd January 2024 Board Meeting Minutes demonstrated that previous meetings are reviewed by the Board regularly to confirm actions have been followed through, resolved and approved. Matters arising were identified, discussed and then further reviewed at the following meeting.
- (Q) Committee Minutes are circulated within Board Meetings for discussion and to determine whether any urgent matters have arisen that require the Board's attention. Review of the Finance and Plant Committee Minutes (dated 6th June 2023) and Joint Negotiating Committee Minutes (dated 25th July 2023) show that previous minutes have been circulated and approved, as well as actions and decisions being resolved/received.
- (Q) There is an appropriate Risk Management Statement and Strategy that was reviewed and updated in May 2020 and can be easily accessed through the Water Management Consortium website.

Other Findings

- The Board operate a Business Risk Assessment and a Dynamic Risk Assessment, both of which were reviewed and updated March 2023. The Business Risk Assessment includes risks relevant to the Board's key objectives, such as delivering a complete service, operating within budget and maintaining the environment. Risk scores and consequences have been identified for each entry and comprehensive control measures have been put in place. Risk scores have been calculated with the controls in place, for example, the use of routine servicing, ongoing training, a plant reserve fund and Plant Replacement Policies have mitigated the risk of a lack of plant resources. The Dynamic Risk Assessment consists of present issues, their associated risk and RAG status as well as an Action Plan and expected completion date.
- The Board's Business Risk Assessment broadly reflects the key objectives of the organisation, such as, maintaining the environment (with the associated risks being damage to the environment and wildlife; injury to staff and public; loss of reputation; prosecution and fines.).
- The accounting records for the Water Management Consortium, that includes the Isle of Axholme Internal Drainage Board, are maintained using the Sage accounting system.
- A Balance Sheet Report for the Board was provided which shows the total balance for assets, liabilities and reserves for both the current year and previous year. Review of the January 2024 Board Meeting Minutes shows that accounting records have been circulated and discussed in detail.
- Review of the (Detailed) Aged Creditors Report dated 31st December 2023 shows that accounts payable have been well documented and the majority are paid within 30 days.
- The Nominal Ledger Transactions Listing dated 22nd February 2024 shows purchase orders have been well documented. A narrative is provided for each order which includes detail on the goods/works received. Purchase orders are approved and signed off by a Senior Engineer, Executive Director or the Chief Executive.
- The five largest payments of the year were selected and reviewed in detail. The purchase order, invoice and payment and bank schedules were provided for each payment. These showed good accounting practices with adequate controls in place and confirmed all payments had been made accurately.
- The Board agrees the estimates and sets the rate in January for the financial year commencing 1st April. The drainage rates, council special levies and other income/funding can be found on the Water Management Consortium website. The Board operate a drainage rate of 18.97 pence in the pound, providing an income of £620,492. The council special levies totalled an income of £1,090,596 and other funding arrangements totalled an income of £1,216,978.
- An aged debtors' report dated 31st December 2023 shows five unpaid accounts. Two of these debts was over 90 days outstanding totalling £2,861.60. One debt of £2,760.80 was outstanding over 30 days and the remaining debts were current, totalling £4,580.23. The Board are to be informed of any debts over 6 months old and of the recovery action being taken as per the Financial Regulations.
- A list of rates write-offs is reported to the Board annually in March. Review of the write-off list presented to the Board on 28th March 2023 shows all write-offs have been well documented, including the amount written off and the reason why. The Board meeting minutes confirm the proposed write-offs totalling £1,068.71 were discussed and approved in line with the Financial Regulations.
- The Board uses the Sage payroll system which interfaces well with the Sage accounting system as is standard for the Water Management Consortium. The payroll for week 40 was reviewed and confirmed that PAYE, employer NI and employee NI requirements have been met for the seven employees paid 4-weekly. The other three employees are paid monthly. The total of 10 employees includes the Chairman who receives a Chairman's allowance. The Board has confirmed that all employees have contracts in place.

Other Findings

- (o) The Fixed Asset Schedule from Sage IOA was last updated on 15th February 2024 and includes the date acquired, the residual balance, the initial value, the depreciation and the net book value.
- (o) Accounting Statements have been undertaken and the bank accounts are reconciled at every month end. Review of the Cash Book Reconciliation Report for HSBC current account confirms all payments and receipts have been reconciled.
- (o) A sample of sums feeding into the accounting statements were reviewed and verified to be correct.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|------------------------------|---|------------------------|------------------------|
| PM | Performance Monitoring | There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. | In place | - |
| S | Sustainability | The impact on the organisation's sustainability agenda has been considered. | In place | - |
| R | Resilience | Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. | In place | - |

Other Findings

- (O) Adequate budgetary arrangements are in place and a detailed finance report is provided at every Board meeting. Review of the Board Meeting Minutes dated 27th June 2023 shows the finance report has been shared and discussed, including a detailed variance analysis report and narrative along with a five-year forecast.
- (O) The Board holds two different types of reserves - unallocated (General Operating Reserves) and allocated (funds set aside to meet known future expenditure). The Board maintains minimum revenue reserves of 30% of average operating costs. Reserve accounts are reviewed annually and the IOA Finance Report dated 23rd January 2024 shows a predicted surplus cash position of £647,419.07 at the end of March 2024, which is 32.23% of net operating costs.
- (O) The five-year forecasts enable each Board to identify the impact on the rates/special levies and potential future year's rate increases. This is particularly helpful to enable Boards to reflect on future years' rate increases that would impact both the rate payers and local authorities and yet maintain a balanced budget.
- (O) The Financial Regulations detail the procedures for the recording and banking of all income. The record includes the date of receipt, amount received, type of remittance, reason for payment, and date paid into the bank account. All cheques and cash are to be banked at least weekly.
- (O) Bank accounts are reconciled monthly by the Finance Manager. The Cash Book Reconciliation Report dated 10/01/2024 was reviewed and found to be in order with no unreconciled sums.
- (O) The Board was operating within its approved budget for the 2023/24 financial year.
- (O) Good practice is adopted by the Board to respond to business interruption events and to enhance the economic, effective and efficient delivery of its services. This is set out in the Risk Registers as presented to the Board.

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Assurance Assessment

3. The definitions of the assurance assessments are:

| | |
|------------------------------|--|
| Substantial Assurance | There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved. |
| Reasonable Assurance | The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved. |
| Limited Assurance | The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved. |
| No Assurance | There is a fundamental breakdown or absence of core internal controls requiring immediate action. |
4. The definitions of the assurance assessments are:

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

| | |
|---------------------------|--|
| In place | The control arrangements in place mitigate the risk from arising. |
| Partially in place | The control arrangements in place only partially mitigate the risk from arising. |
| Not in place | The control arrangements in place do not effectively mitigate the risk from arising. |

Release of Report

5. We would like to thank staff for their co-operation and assistance during the course of our work.
6. The table below sets out the history of this report.

| Stage | Issued | Response Received |
|----------------------------|--------------------------------|--------------------------------|
| Audit Planning Memorandum: | 7 th September 2023 | 7 th September 2023 |
| Draft Report: | 9 th May 2024 | 29 th May 2024 |
| Final Report: | 29 th May 2024 | |

AUDIT PLANNING MEMORANDUM

Appendix B

| | | | | | | | |
|---|---------------------|--------------------|---|-------------------------------|------------------------------|---|---|
| Client: | Isle of Axholme IDB | Review: | Annual Governance and Accountability Return | Type of Review: | Assurance | Outline scope (per Annual Plan): | The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit. |
| | | | | | | Directed | Delivery |
| | | | | | | Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | Performance monitoring: There are agreed KPIs for the process which align with business plan requirements and are independently monitored, with corrective action taken in a timely manner. |
| | | | | | | Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register. | Sustainability: The impact on the organisation's sustainability agenda has been considered. |
| | | | | | | Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. |
| Planned Start Date: | 29th January 2024 | Exit Meeting Date: | TBC | Exit Meeting to be held with: | Andrew McGill and Nikii Hind | | |
| SELF ASSESSMENT RESPONSE | | | | | | | |
| Matters over the previous 12 months relating to activity to be reviewed | | | | | | Y/N (if Y then please provide brief details separately) | |
| Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc? | | | | | | N | |
| Have there been any breakdowns in the internal controls resulting in disciplinary action or similar? | | | | | | N | |
| Have there been any significant changes to the process? | | | | | | N | |
| Are there any particular matters/periods of time you would like the review to consider? | | | | | | N | |

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Isle of Axholme & North Nottinghamshire Water Level Management Board

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

| | Agreed | | 'Yes' means that this authority: |
|---|--------|-----|--|
| | Yes | No* | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i> |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i> |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✓ | | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✓ | | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i> |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✓ | | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | <i>responded to matters brought to its attention by internal and external audit.</i> |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ✓ | | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |
| | | N/A | |
| | | ✓ | |

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

and recorded as minute reference:

Section 2 – Accounting Statements 2023/24 for

Isle of Axholme & North Nottinghamshire Water Level Management Board

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|--|
| | 31 March 2023 £ | 31 March 2024 £ | |
| 1. Balances brought forward | 1,377,198 | 1,912,484 | <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i> |
| 2. (+) Precept or Rates and Levies | 1,417,495 | 1,708,355 | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i> |
| 3. (+) Total other receipts | 969,531 | 397,025 | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i> |
| 4. (-) Staff costs | 335,085 | 389,666 | <i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i> |
| 5. (-) Loan interest/capital repayments | 41,366 | 59,089 | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i> |
| 6. (-) All other payments | 1,475,289 | 2,300,653 | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | 1,912,484 | 1,268,456 | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |
| 8. Total value of cash and short term investments | 1,977,979 | 1,065,183 | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i> |
| 9. Total fixed assets plus long term investments and assets | 1,221,080 | 1,309,824 | <i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i> |
| 10. Total borrowings | 780,771 | 744,135 | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |

| For Local Councils Only | Yes | No | N/A | |
|--|-----|----|-----|--|
| 11a. Disclosure note re Trust funds (including charitable) | | | | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) | | | | <i>The figures in the accounting statements above exclude any Trust transactions.</i> |

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

17/05/2024

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved